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Gender Budgeting in Academia: a powerful tool for Gender equality

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Abstract

Gender Budgeting (GB) represents an important tool to reach gender equality. The aim of this paper is to refer specifically to gender equality in Research performing organisations (RPOs) and to how GB can ensure Gender Equality Plans (GEPs) sustainability. GB can offer a financial perspective of Gender Equality balance and distribution of power within the RPO, unveiling hidden bias and discriminations. The paper outlines the origin of Gender Budgeting starting from 80s to nowadays and reflects on its first implementation in public entities, at governmental and territorial level and its current implementation within RPOs, wondering whether there may be a link between GB public administration and RPOs' GEP experiences at territorial level due to the same local attention in gender equality. In this sense, the Italian case is analysed, since this country has a long tradition of local gender budgeting implementation that arises from 2002 (reagarding so far about 137 GB local projects) and a more recent but intense engagement in GB at RPOs' level (about 30 projects).

The experience in GB at local institutional level has in fact been very important to develop the GB methodology analysis by the LeTSGEPs European Project of which Unimore is Leading partner. Such methodology has been developed starting from the Account Based Approach and the Capability approach experimented in GB projects at local level in Italy. A powerful strategy to spread GB in Academia can be considered the presence of guidelines at national level, and again Italy can allow to test this hypothesis thanks to the recent production of guidelines by national level institutions and training activities.

The GB methodology allows a budget reclassification as a dashboard to adopt an overall view on every RPO's activity having a financial evidence. By adopting a gender mainstreaming and capability approach, the GB methodology allows to evaluate the intrinsic gender impact of the activities that have been funded and the male/female stakeholders involved at different levels. Together with analysing the Italian case, this paper illustrates the methodological framework and the GB process in the RPOs as described in the LeTSGEPs methodology.

Keywords: gender budgeting, Research performing organizations, gender equality.



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1. Introduction

This paper aims at analysing to what extent gender budgeting can be considered as a powerful tool to reach gender equality in Academia. We start by providing an introduction to gender budgeting, its aims and its implementation in public administrations at different levels, in Section 2 the case for introducing gender budgeting in RPOs in relation with the implementation of gender equality plan will be developed, while Section 3 will explore the link between the diffusion of gender budgeting at local level and amongst universities in a specific country.

The need to implement Gender Budgeting arises from the consideration that the Budget cycle and process have been structured mainly by men in history, when women did not have access to public institutions, education systems or RPOs, thus expressing men's scale of values, principles, main issues and priorities.

According to the definition of the Council of Europe

"...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..." (Council of Europe, 2005, p. 10).

The main objective of Gender Budgeting is therefore gender equality that is achieved through embedding the gender mainstreaming principle into the budget process. Gender budgeting has been applied at different government levels achieving the goals of equity, efficiency, an effectiveness in the planning and implementation of policies, transparency in the allocation of resources and accountability (Budlender, Sharp, and Allen, 1998; Sharp, 2000).

The first initiative of Gender budgeting was conducted in the mid-1980s by the Australian Government. Since then, other Gender Responsive Budgeting (GRB) initiatives have spread mainly within the Commonwealth countries: United Kingdom in 1989, Canada in 1993, South Africa in 1996. The important reference to gender budgeting in the Beijing Platform for Action in 1995 offered to GRB experimentations an institutional recognition which encouraged in the following years many other initiatives at international, national and local level. The Gender Budgeting Indicator of the International Monetary Fund (IMF, 2015), updated until 2015, refers to 84 countries having developed GRB Initiatives at national level, while according to the 2016 OECD Survey of Gender Budgeting Practices, 41% of OECD countries have introduced gender budgeting (Downes *et al.*, 2017). Up to date there have been many different initiatives of Gender Budgeting in the world, applied to national and subnational governments, regional and local governments, Institutions, development-oriented agencies, NGOs, national and international feminism movements, Academia and Research Centres.

2. Gender budgeting in RPOs

The origins of Gender Budgeting evidence its diffusion at public and elected institutions with a main focus on their gender impact on women and men as citizens. Only recently gender budgeting has been experimented by other public entities like Chambers of commerce, Universities and Research Centres that always have a public purpose but without the democratic process of elections, and with reference to specific stakeholders targets like companies in the case of the chambers of commerce or students, professors and researchers in the case of RPOs.

On the other hand, RPOs have experimented with Gender Equality Plans for many years. Gender Equality Plans are plans that include gender as a key criteria or variable, as a way to integrate a gender dimension into policies and that serve as a monitoring and evaluating tool for Gender Equality.

In 2007 GEPs had institutional recognition when they were introduced within the projects' funding opportunities of the FP7, the 7th Framework Programme of the EU Commission. Since then, GEPs have been

experimented by several RPOs using tailored methodologies focusing on main gender issues like women's career advancement within RPOs, work-life balance, discriminations and gender stereotypes, decision-making process.

However, Gender Equality Plans cannot reach their full potential without being implemented with Gender Budgeting (GB), i.e. the gender-based assessment of budgets, that incorporate a gender perspective at all levels of the budgetary process in order to promote gender equality.

The budget perspective as a tool to reach gender equality is important within RPO, since budget is not a neutral tool, but it reflects the existing distribution of power within society between women and men. RPOs decisions that have a gender impact cannot be implemented without an appropriate resources' allocation: money is in fact the main key factor to turn decisions in reality and a truth revealer of real decision makers' intentions.

Budgets today are still decided mainly by gender unbalanced decision-makers boards, both in public institutions and in RPOs. For these reasons, budgets are often blind to the different roles, capabilities, needs, ambitions and rights of women and men. Overlooking such differences and inequalities means to perpetuate and even increase gender discriminations and disempowerment.

In the first experimentations of GB within RPOs, the starting point was represented mainly by context analysis, the first step for GB methodology. Only recently few RPOs started to reflect on their budgets (Addabbo *et al.*, 2020) and to adopt the financial perspective as a different way to analyse the impact of RPOs GE policies on their institution. Among these, there is empirical evidence that RPOs more interested in focusing the analysis also on resources and their impact on the Gender Equality process also belonged to countries where Gender Budgeting was experimented at territorial level within the public administrations, like Italy and Spain, for example.

We will explore this link with reference to Italy in Section 3. However, in general, gender budgeting diffusion in RPOs has been rather slow. It is possible to trace different factors that affect the path of development of gender budgeting in RPOs:

- Gender Budgeting is a tool to adopt the gender mainstreaming perspective on the whole areas of intervention of the RPO budget, while GEPs are mainly focused on measures having a specific gender impact. Gender budgeting, therefore, leads to widen the spectrum of analysis that GEPs usually adopt: they may already offer an overall view in terms of context analysis, but GEPs measures proposed, planned or implemented, concern only a very small amount of resources of the budget.
- Gender Budgeting analysis needs a specific training since it requires different kind of skills: experts in the financial and administration areas, who have skills on budget reclassification, are not usually trained to evaluate the gender impact of budget items, while experts in gender issues usually lack the skills that are necessary to develop the financial aspect of the budget and, besides, are often more focused on specific gender issues rather than on gender mainstreaming issues. For this reason, training on gender budgeting that includes both RPOs' administrative and gender equality experts is extremely important.
- Unlike Gender Equality Plans, for which Guidelines at EU level have already been released, thanks to the GEAR tool by EIGE (EIGE, 2016) guidelines on Gender Budgeting for RPOs have been developed so far only at experimental level within few Horizon Projects focused on this matter or, at national level as in the case of Italy that will be analysed in Section 3.

3. Gender budgeting: The Case of Italy

In recent years (approximately since 2015) several RPOs in Italy have implemented gender budgeting, we think that there is a link with the diffusion of a gender budgeting culture at territorial level at the local Public Administration that can be considered as peculiar to the Italian implementation of gender budgeting.

In fact, differently than in other countries, Italy has been characterized by the diffusion of gender budgeting at local level before than at national one. Since 2001 with three experiences, first in the Emilia Romagna region and in the district and town of Modena, then followed by the Municipality of Sestri Levante (Province of Genoa) and at the Province of Siena in 2002. In the following years, gender budgeting strongly developed, mainly between 2003 and 2010, with a bottom-up process starting with Provinces and Municipalities, then continuing with Regions and in the end the Italian Government, besides a few specific gender budgeting projects in some Universities and local Chambers of Commerce. Such a bottom-up process is a unicum in the European scene, since in other countries gender budgeting has always been experienced starting from the national level.

As a consequence of the first three implementations, an Institutional Memorandum of Understanding was signed in 2002 by the Province of Genoa (in region Liguria), of Modena (in region Emilia-Romagna) and Siena (in Tuscany), aimed at exchanging good practices and disseminating methodologies to other local institutions. The network gradually increased in the following years, along with other gender budgeting initiatives, including administrations like the Provinces of Alexandria, Ancona, Ferrara, Florence, La Spezia, Milan, Parma, Pesaro-Urbino, Turin, and the Municipalities of Genoa, Cuneo, Florence, Rimini, Sestri Levante, Turin.

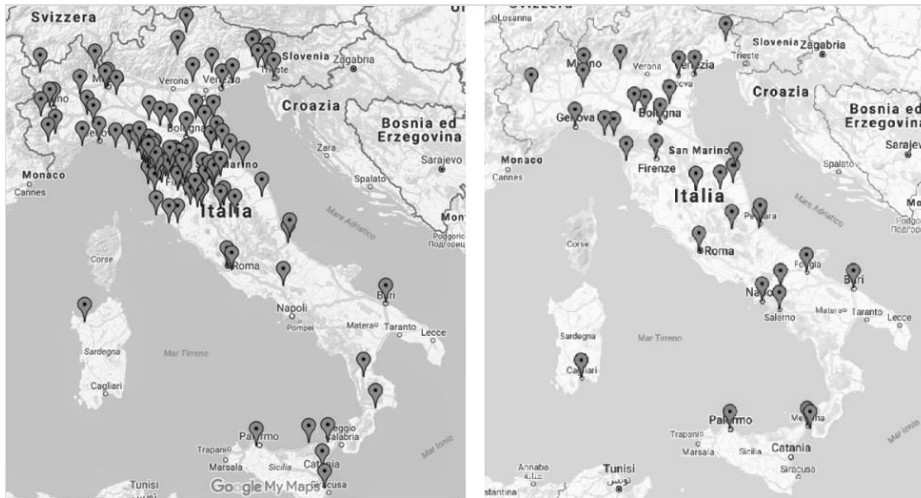
The territorial network was therefore very important to boost gender budgeting in Italy, both to stimulate experimentations and to involve progressively the higher political level up to the National Government.

The experiences of gender budgeting, monitored from 2002 to 2018, show the involvement of 138 implementing administrations including Municipalities, Provinces and Regions, in some cases for several editions, with a strong concentration in the North-Central Regions, especially in the early years, and with a gradual and slow spread more recently in the southern Regions.

The Italian case may therefore be considered an important environmental factor that has also influenced and increased the interest of RPOs in Gender Budgeting, leading to two national specific guidelines for gender budgeting in RPOs, by the Conference of Italian University Rectors, CRUI (CRUI, 2019) and by the National Conference of Italian Universities Equal Opportunities Bodies (Addabbo *et al.*, 2018). It is worth noting that the Commission on Gender Issues of the CRUI has also activated a remote training course to clarify the content and methods of use of the CRUI Guidelines for Gender Budgeting. The training course on the preparation of the Gender Budgeting in Italian universities is open and free for all universities. After the release of the GB guidelines, a significant number of Italian RPOs (at least 10) undertook the process of implementation of the first release of their Gender Budget. This spread of knowledge within universities and the exchanges established amongst experts and officers involved in the process is expected to positively affect the very diffusion of gender budgeting outside universities by cross fertilization, by opening training courses on gender budgeting to the public and by creating a more gender equal environment able to produce a new wave of gender budgeting at local level institutions also in Italy.

An online research by keywords has collected about 30 gender budgeting initiatives by RPOs in Italy starting from 2015 to nowadays.

Figure 1 - Mapping local government (a) and RPOs (b) GB experience

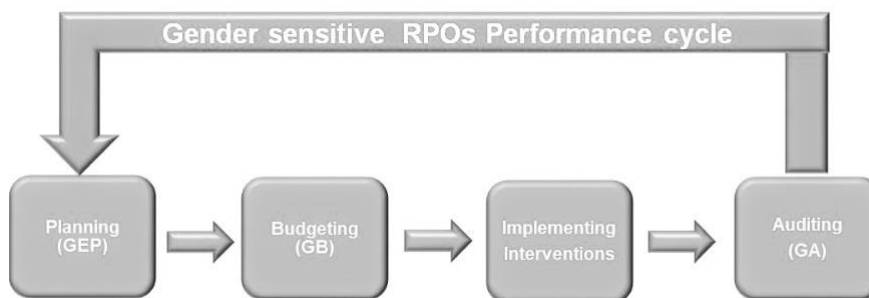


Within the LeTSGEPs project, the Gender Budgeting Process already experimented in Italy within the local institutions has been tailored in order to fit within the Gender Equality process and the RPOs accounting and administrative characteristics.

4. The Gender Budgeting Process in RPOs in the LeTSGEPs methodology

Gender Budgeting refers to both the budgeting process and to the reporting products. As for the budgeting process, the gender perspective should be applied to every step of the RPOs budgeting performance cycle, that usually may be defined as a process including Planning, Budgeting, Implementation and Auditing as in Figure 2.

Figure 2 - The GB process



A complete gender budgeting process, therefore, foresees specific tools to be customized with a gender impact analysis fitted to the specific performance phase they refer to. Introducing the gender perspective within the RPOs performance cycle, therefore, is an analytical process which is developed in strict connection with the development of Gender equality plan and with the increase of RPOs attention and interest in gender equality issues.

As a point of start to introduce Gender Budgeting into the RPO's budgeting process, a first Gender Auditing Report is usually considered the best option, since it provides an overview of the RPO's initial level of

gender awareness and will to change to reach gender equality, posing new or unexpected questions about gender discriminations and stereotypes, assessing the gender impact of RPO's programmes and evidencing unbalanced distribution of resources.

In order to achieve transparency in the interpretation of the gender issues within the financial statement, it is necessary to develop a reclassification of the budget concerning both revenues and expenses within the statement of profit and loss, as well as assets and liabilities (in case the reclassification of the balance sheet is preferred). To develop such reclassification it is necessary to select the more detailed accounting item which better allows to identify its gender impact with reference to revenues' contributors or expenses' beneficiaries and then aggregate it with a gender classification code with a bottom-up process.

A first area of interest, in the classification of expenditures, is represented by expenditures having a direct impact on gender equality. As suggested, amongst others by Sharp (Sharp, 2003) three areas of "relevance" to gender may be identified.

The areas directly relevant to gender represent activities expressly aimed at equal opportunities and at overcoming inequalities between women and men. For example, it is possible to include within this kind of items: grants obtained for projects on gender issues, sponsorships gained to develop research on gender studies, expenses for events concerning gender equality, grants or awards for female students, expenses for tutoring or mentoring assistance aimed at improving women's leadership, services to prevent sexual harassment, expenditures related to the activities of the equal opportunity committee, etc. Usually these areas represent a very small part of the overall budget, very often they do not exceed 1% of total revenues or expenses, but are important not at quantitative level but at qualitative level, since they represent a sign of interest and attention by the RPO to gender equality.

The areas indirectly relevant to gender Issues are the areas of intervention whose impact refers to aspects indirectly connected with gender differences, even if they are not expressly addressed to women or men. Examples of accounting items concerning this area may be: revenues for projects concerning social studies, all personnel costs of any level, expenses for childcare facilities, outplacement services. Usually each accounting item connected to beneficiaries or contributors identifiable as females or males is classified within the areas indirectly relevant to gender. Also expenditures that can impact on variables having a potential gender equality effect falls in this category, like expenditures devoted to childcare facilities or flexible work arrangements that can help main carers to balance work and family life can be computed in the scheme.

The environmental areas include areas of intervention in which the gender mainstreaming approach is constantly taken into account with reference to environmental variables that may influence women and men's capabilities even if it is not possible to measure the impact in terms of specific contributors or beneficiaries since they refer to the RPO in general terms. Examples of accounting items in this case may be: grants from Ministries and other central or local authorities, from public or private entities without specific spending constraints, purchase of consumable for laboratories, purchase of books, magazines and bibliographical materials etc. In these cases the gender impact may be esteemed with a revenue or cost sharing according to the F/M general target (e.g. costs for consumable for laboratories may be shared on the basis of F/M that work in them).

The fourth area, the neutral area, represents RPO's activities which have no evidence of financial items that may be measured with gender impact indicators. This area, with respect to the gender mainstreaming theory, should not exist: however, in some cases, the link to the gender impact is so weak or so old that it is not possible to give evidence of it. This is the case, for example, of amortisation, depreciation, financial income, interest and other financial charges.

Expenditures can then be classified by applying the well-being gender budgeting approach (Addabbo et al, 2010; Addabbo, 2016). The gender scale of priority may be further detailed with the capabilities' analysis (Addabbo et al, 2010) which offers a direct link to the stakeholders' capability classification and related analysis of context. In the budgeting/auditing phase this classification offers an accounting perspective on the economic weight that the RPO recognises to the different dimensions of well-being in general terms. The use of gender quantitative indicators related to contributors and beneficiaries according to the context analysis and implementation analysis will then allow to split the total amount for each capability by gender. A general and whole comprehensive reclassification budget will show the main capability concerning the accounting item, while a specific reclassification for each capability will allow to give evidence to the multidimensional dimension also including the other secondary capabilities included (e.g.: the voices mainly referred to the capability of research also have impact on the capability of access to career and on the capability of care of oneself and the others). This kind of second level of capabilities' reclassification is useful to evaluate the multiple gender effects on capabilities of the revenues and expenses.

The matrix for reclassification as a result of this double level of reclassification should look like table 1.

Table 1 Matrix of reclassification on expenditure by gender and capabilities

Scale of priority	Example of Capabilities	F/M Stakeholders involved	Department to refer to	Example of Revenues accounting items	€	Example of Expenses accounting Items	€
Direct, Indirect, Environmental, Neutral	Access to knowledge	Students, professors	Students' Department	Grants from public institutions for teaching, University tuition fees and dues due by the students	0	Personnel costs for Teaching, Students support costs	0
	Access to work and business	Students	Outplacement Department	Grants from public institutions for students' outplacement	0	Costs for outplacement activities	0
	Access to research	Doctoral graduates, researchers, professors	Research Department	Grants from public institutions, private entities and sponsors for research	0	Personnel costs for research	0
	Access to careers	Doctoral graduates, researchers, professors, members of board	Board, Human Resources Department	Grants from public institutions, private entities and sponsors for gender empowerment and career advancement	0	Costs for the members of board	0
	Caring for Oneself and others	All stakeholders	Board, Human Resources Department	Revenues for projects on facilities for personal caregivers	0	Caregiving facilities, Expenses for smart working	0

The budget reclassification according to gender priorities and capabilities offers some first financial and economic evaluation criteria that can be further deepened by comparing revenues and expenditures with the results of the implementation phase related to them.

The auditing of the implementation phase in the Gender Auditing report therefore starts with an overall screening of all the reclassified accounting items and the check of available gender disaggregated data concerning them, whether they may be direct or indirect data, with specific females/males contributors/beneficiaries, or environmental data, where the impact is evaluated with general gender context criteria.

Following the same structure suggested by the Capabilities' Approach, activities will be therefore evaluated with reference to the revenues and expenses related to them by planning a set of specific qualitative and quantitative indicators.

It is important to underline that Gender auditing, like Gender budgeting, includes the evaluation of all the specific activities included in the Gender Equality Plan, but also offers the opportunity to adopt a wider perspective, since it goes through all the budgeting/auditing items, analysing for each item the gender impact. This can allow to highlight activities or services that might reveal an unforeseen gender impact, or may inspire new ideas for the following year's Gender Equality Plan.

In evaluating activities and their implementation, the qualitative initiatives involving stakeholders' feedback and participation are of basic importance to make evidence on the unseen gender impact which is at the basis of gender inequality.

5. Conclusions

Since Gender Budgeting and Gender Equality Plans have developed following different paths and timing, few experimentations of Gender Budgeting have been carried out at the RPOs level so far.

GEPs process and methodologies have been in fact more concentrated on specific objectives and measures with a clear and specific gender impact rather than adopting a true and cross cutting gender mainstreaming perspective.

More experimentations of Gender budgeting within the GEPs methodologies are therefore important in order to widen the areas of interventions of GEPs in every RPOs budget item and also to detect hidden gender discriminations.

After a due period of experimentations, an integration of GEPs European guidelines with a specific Gender Budgeting perspective is highly recommended.

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