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**GENDER BUDGET ANALYSIS IN ITALY: FROM THE
ACCOUNTABILITY PRINCIPLE TO THE BALANCED SCORECARD.**

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GENDER BUDGET ANALYSIS IN ITALY: FROM THE ACCOUNTABILITY PRINCIPLE TO THE BALANCED SCORECARD.

In Italy, gender budget analysis is becoming more and more popular among local government agencies. This research, through the analysis of the accountability of gender budget analysis, focuses mainly on its pragmatic characteristics.

In particular, this work identifies the conditions that allow gender budget analysis to be considered not only a mere auditing process but a budgeting process which might be usefully employed in planning and control processes.

In this regard, the article suggests that gender budget analysis should be included in the balanced scorecard in order to produce a tool which local governments can use in their approach to gender budgeting.

Key words: gender budget analysis – accountability – balanced scorecard

1. Introduction¹

In recent years, various countries, international bodies and government agencies have launched gender budget initiatives². The first theories on the gender budgeting were developed in the English-speaking countries (Australia, 1984, Great Britain 1989, Canada 1995 and South Africa, 1996) within economic studies (Sharp and Broomhill 2002). At that time, the expression ‘women's budget’ was used; but

¹ The author acknowledges prof. Stefano Pozzoli for his advices.

² In this study, gender budget initiatives, gender budget analysis and gender-sensitive budgets will be used according to the Bridge Report (2003): “*Gender budget initiatives* will stand for an umbrella concept that encompasses the diverse efforts made by different players to analyse, evaluate and contribute to the budget’s gender-awareness” (p. 16). “*Gender budget analysis* refers to the efforts that have to be undertaken in order to assess the way in which past and current budgets acknowledge and respond to differentiated needs of diverse groups of men, women, boys and girls. *Gender-sensitive budgets* consist of introducing gender as crosscutting criteria into planning activities and the consequent allocation of resources” (p. 15).

because this evoked the idea of distinct budgets for men and women, it was replaced with 'gender budget analysis' (Sharp and Broomhill 2002).

Gender³ analysis originated in the mainstreaming process, which can be defined as a strategy to promote equality, and consequently equal opportunities, between men and women. Such analysis is therefore not an end in itself, but rather a means to achieve the final objective of equality between men and women. It entails that the gender perspective should inform all levels of policy development, legislation, the allocation of resources, the planning and control of programmes and projects.

One of the most interesting aspects of the gender mainstreaming process is 'gender budget analysis', which is a set of procedures and methodologies used to evaluate the impact of the revenues and expenditures of a government budget with reference to their differing effects on men and women (Budlender, Sharp and Allen, 1998: 7).

The concern is not to create separate public budgets for men and women, nor to increase budget allocations to activities targeted on women. Rather, the intention is to determine how decisions by local or national governments concerning all citizens have very different consequences for men and women because of their diverse roles in the family, society, and the economy (Elson 2003).

Mainstreaming and gender budget analysis are therefore two strategies developed to contest the purported neutrality of the economic policies expressed by the government budget. Just as mainstreaming requires that the perspective of gender equality must permeate all stages and all levels of public policy-making, so gender budgeting requires that the gender perspective be incorporated into every phase of budgetary decisions and into the drawing up of budgets.

Since the 1990s, and also following the Fourth World Conference on Women held in Beijing in 1995 (Beijing Platform for Action, 1995), gender budgeting initiatives have proliferated at the level of central governments and local administrations, in

³ Gender' can be defined as the set of characteristics, roles and patterns of behaviour that distinguish men from women.

both the industrialized and the developing countries (France, Sweden, Norway, Italy, Netherlands, Uganda, Tanzania).

The European Union has adopted the Council of Europe's definition of 31 March 2004, which runs as follows: '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', and gender budgeting has been included in a framework of initiatives to promote equal opportunities between men and women through implementation of gender mainstreaming policies⁴.

Contrary to what has happened in other countries, where the state has performed the role of promoting actor, in Italy gender initiatives have been promoted at subnational level. They therefore involve provincial administrations, municipalities and, more rarely, the regional governments (Bettio, Rosselli and Vingelli 2002). Schemes undertaken in the provinces of Genova, Modena and Siena have led to the signing of an agreement for the exchange of good practices and methodologies of analysis which has attracted the interest of other local government agencies.

In recent years, also in Italy bills have been submitted to parliament on introducing a gender budget for the public administration. An inter-institutional group set up in 2005 drew up a draft legislative text which was subsequently used as the basis for parliamentary bills no. 227 of 28 April 2006, and no. 503 of 4 May 2006 on gender-based budgets. The underlying principle is that the aim pursued by a

⁴ A Committee on Women's Rights and Equal Opportunities has laid the bases for a European Parliament resolution (P5_TA (2003)0323) which emphasises that, by defining and implementing budgetary policies, "public authorities take specific decisions affecting society and the economy; public budgets are not mere financial and economic tools, but are the basic framework within which the model of socio-economic development is shaped, criteria of income re-distribution are set and political aims are prioritised".

gender budget – i.e. gender equality – is a public matter and, like all public matters, it must be accountable and representable⁵.

Presented to parliament on 4 August 2006 was bill no. 159 on creation of a parliamentary committee on equal opportunities, one of whose functions was to conduct gender analysis of the state budget and, unprecedentedly in Italy, on the budget law.

On 23 May 2007, the Ministry for Reform and Innovation in the Public Administration and the Ministry for Rights and Equal Opportunities issued a directive which included gender budgeting among the instruments to implement equal opportunities between men and women. Finally, article 2, sub-section 481, of the 2008 budget law introduced an experimental scheme for gender budgeting at the Ministries of Health, Education, Labour and Social Security, and Universities and Research.

This increasingly closer involvement of public institutions at various levels raises questions as to how gender budget analysis is addressed within business administration studies (Rubin and Bartle 2005; Pollifroni 2005; Pulejo et al. 2008). The aim of the present study is to analyse the position occupied by the gender budget analysis within the public budget system at subnational level of government⁶. Particular attention will be paid to its implications in terms of accountability, and specifically to its internal accountability dimension, the purpose being to assess the potential of gender budget analysis as a planning tool. The paper analyses whether the gender budget analysis can be integrated with already existing planning and control instruments, and in particular with Balanced Scorecard, with which gender budget

⁵ The bills foresaw the involvement of the public auditing office for the control and correct application of the law by the public administration, as well as the creation of a database on gender budgets, from which the equal opportunities advisers and the public authorities concerned could draw data and information.

⁶ Hereafter, the terms ‘public administration’ and ‘public body’ will be used to denote local government agencies, in that applications to date of gender budgeting have mostly concerned municipalities, provincial authorities and regional governments.

process has itemized point of contact. The aim is to carry out a “Gender Balanced Scorecard”.

In what follows, section 2 outlines the features and purposes of the gender budget. Section 3 applies an accountable approach to the gender budget in order to grasp its connections with other accounting documents, in particular the social accountability. Finally, section 4 highlights the conditions in which it is possible to achieve an accountability cycle, thereby ensuring that the gender budget is not considered merely an reporting tool, but rather a means with which to undertake planning and control.

In this regard, and given that the documents used in gender initiatives do not always satisfy the requirement of transparency, assessment will be made of whether the Balanced Scorecard methodology – appropriately adapted – can be used for gender budgeting, while also acting as linkage between the objectives set and the results achieved.

The conclusions of the analysis – which concerns the initial stage of a research project that therefore does not yet have empirical results to report – will take account of critical issues regarding both the process itself of gender analysis and its interpretation in strategic terms.

2. The gender budget analysis: aims and characteristics

Integrating gender into government budgets does not mean drawing up distinct budgets for men and women, but rather analysing the impact of public economic policies on the population in light of differences in gender, socio-economic circumstances, behaviours, and reactions to those policies.

The main aim of the gender budget analysis, therefore, is to contest the alleged neutrality of government budgets (Elson 1998; Bettio, Rosselli and Vingelli 2002) by introducing and pursuing the objectives of equity, efficiency, transparency and awareness in public economic policies. In fact, the unequal distribution of working time (paid and unpaid) between men and women gives rise to a differing availability

of (and access to) material and non-material resources. Not taking account of this difference means that the policies adopted are not neutral towards citizens.

Drawing up a public budget using the gender analysis approach is not to allocate the same sums to men and women. On the contrary, it is to define an appropriation of resources deemed adequate for the needs and priorities of men and women – needs and priorities which differ by their nature. Accordingly, equality should be viewed as both an objective to achieve and an indicator of the performance of a country's economic policies.

Whilst greater equality between men and women has been indubitably the most evident objective – and the one most frequently cited (at least initially) to justify the gender analysis of public budgets – other goals for gender-sensitive policies have arisen (Himmelweit 2002). The first of them is efficiency, to which governments and local authorities have grown sensitive in recent years.

Measuring the efficiency of government policies (both local and central) encounters two difficulties. The first concerns assessment of the results achieved in quantitative-monetary terms, given the multidimensional activity of the public administration at its various levels (Toscano 2000; Borgonovi 2002; Santi 2002; Arcari 2003; Farneti 2003; Paletti 2004). The second concerns the lack of economic evaluation of unpaid work, which is therefore not included in the quantification of costs (Himmelweit 2002; Picchio 2003; Elson 2003). Consequently, the efficiency of a given economic provision is only partially determined, and this may lead to unwanted results from the policies themselves.

Because gender analysis requires knowledge of the gender differences among the population, it seeks (i) to obtain the better use of resources, especially those, like unpaid work, not measured by economic and statistical indicators, so that there is a match between the demand expressed by the population and the supply of services by the government agency; and (ii) to show how apparently gender-neutral policy

decisions have differing economic and social consequences for the male and female components of the population.⁷

Another objective of gender analysis is transparency: ‘the gender auditing of public budgets also analyses the connections between budget items and programmes and the policies pursued by the body subject to auditing’ (Addabbo 2003: 3). From this there also ensues greater awareness among the public government of the consequences of their policies on citizens, thereby giving the latter a further means with which to evaluate the use of public resources.

There is still no reference standard for the adopted models, although feasibility studies and draft guidelines have been and are being published with the aim of identifying common methodologies.

On a more general note, two models have been adopted for gender budget analysis in Italy to date. Rather than being alternative solutions, these should be seen as being complementary (Pulejo et al. 2008: 320):

- the model based on Human Development studies (Sen, 1997), published in Italy by Gender-Capp (Centro Analisi delle Politiche Pubbliche) at the University of Modena and Reggio Emilia, mostly based on the experiences of the regional governments of Emilia Romagna and, more recently, those of Piemonte and Lazio;
- the model first adopted by the provincial administration of Genova followed by others, formalised in the publication entitled “Linee Guida per il bilancio di genere” (“Guidelines for Gender Budgeting”)⁸.

⁷ An example of this is provided by public transport. When a public authority changes buses and bus routes, it considers a series of factors – safety, pollution, costs – and takes its decision by considering the average bus passenger. But it does not always bear in mind that the average bus passenger is a man or a woman. It is consequently likely that the decision-making process will fail to consider easier access to buses for women with pushchairs, or routes giving access to services which facilitate work/family conciliation, although the statistics show that it is still women who mainly deal with children. It is evident that these policies have differing impacts on the lives of men and women.

Given that most of the gender budget analyses in Italy have been formalised along the lines of the second model mentioned above, we have decided to present the relevant methodology here.

The first step in the methodology is gender-based analysis of the population and the context, the purpose being to determine the differences between men and women which produce different needs in terms of services furnished by the local authority. The aim at this stage, therefore, is to relate the local authority's activity to the socio-economic circumstances (individual/familial; work/non-work; health, deprivation, etc.) of the reference population.⁹ Analysis of the context is complementary to analysis of the local government's planning documents, in that the former enables assessment of potential demand for services, while the latter and the public budget represent the supply – that is, the local government's response in terms of resources allocation and services furnished.

Some authors (Budlender, Sharp and Allen 1998; Bettio, Rosselli and Vingelli 2002; Addabbo 2003) identifies three spending categories:

- Specifically targeted expenditures by government departments and authorities to women or men (directly gender-specific initiatives), such as programmes for women with small children, domestic violence counselling for men, income support, etc.);
- Equal employment opportunity expenditure by government agencies (indirectly gender-specific initiatives) on their employees that are designed to change the gender profile of the workforce (parental leave, services to children, teenagers and the elderly) which produce an indirect gender advantage

⁸ “Linee Guida, Progetto B.I.G Bilancio di Genere”, (Guidelines, Gender budget Project) Municipality of Aosta.

⁹ The reference population is divided into four areas corresponding to the familial, social and economic roles of men and women: child and adolescent care 0-19 years; work/family conciliation 20-59 years; assistance and support 59-79 years; elderly care over 80.

- General or mainstream budget expenditures by government agencies such as public works, agricultural support services

This classification has become established over time, and it implies the existence of areas of expenditure which do not have a gender impact. However, some experimental schemes replace the third thematic area¹⁰ with an ‘environmental’ one comprising expenditures which are related with aspects of the territory particularly sensitive to gender (mobility policies and environmental politics), and a fourth area termed ‘neutral’, which consists of all actions not included in the previous ones.

Identified within these three (or four) budgetary areas are the activities by local government deemed of greatest interest for experimentation with gender budgeting, in that they most clearly exhibit the connections among policies implemented, the actions taken, and the effects produced on men and women. These are sectors considered in terms of their users, such as education, training and social policies, or sectors which have an indirect impact on gender but are regarded as significant for evaluating the quality of life, such as environmental, mobility and public transport policies.

Moreover, there is increasing concern to have this type of analysis cover human resources policies as well, given that the local government’s attention to gender and enhancement of its internal resources may represent good practices for the other local institutions.

Finally, the budgetary areas and the corresponding services most relevant to gender differences are analysed on the items deemed most significant. This is done by cross-collating potential demand¹¹ for a service by the population with the supply of that service using indicators of efficiency and effectiveness.¹² A score is given to

¹⁰ The above-mentioned *Linee Guida* suggest this alternative.

¹¹ By ‘potential demand’ is meant expressed and unexpressed demand for a service. Unexpressed demand derives from difficulty in having a need satisfied which creates a future disincentive against expressing that need.

¹² For a more detailed description of the procedure see *Linee Guida, Progetto B.I.G Bilancio di Genere*, Comune di Aosta.

the local authority's performance according to its effectiveness (for example, the number of children aged under 3 with places at nursery school compared with demand) and efficiency (total cost of the service/number of users, total receipts from the service/number of users).

The effectiveness indicators (ratios between results and potential demand) are complementary and should be read as a whole;¹³ the efficiency indicators concern both internal/financial (commitment and payment indexes) and external/service efficiency (cost/ users ratio).

3. Gender budget analysis and accountability

Now that the aims and the characteristics of gender budget analysis in Italian local government have been described, there follows analysis of their role within the budgetary system of an Italian local administration.

The document *Finalità e Postulati dei Principi Contabili degli Enti Locali* (Aims and Principles of Local Government Accounting)¹⁴ issued by the Osservatorio sulla Finanza e la Contabilità degli Enti Locali has introduced the concept of a 'budgeting system', defining its planning, management and accounting documents. Gender budgeting is a complex process which involves different phases of administrative action and whose audience consists of numerous stakeholders. If gender budget analysis is to fulfil the criteria of a local government's budgeting system, it must necessarily cover the phases of planning, management and accounting. Yet the initiatives undertaken to date have been in gender auditing, and they therefore primarily concern the last phase.

¹³ If an increase in the number of places available at nursery schools compared with demand is to be assessed positively, it must be determined whether the number of unsuccessful applications has decreased.

¹⁴ For further details see Farneti G., Pozzoli S., (eds.), (2005a), *Principi e sistemi contabili negli enti locali*, Milan: Franco Angeli.

Consequently, for the purposes of research, examination should be made of the accountable aspects of the gender budget analysis, so that it can be granted programmatic and, therefore, strategic value and thus be incorporated into the broader budgeting system of the local government agency.

For this reason, there follows more detailed examination of the principle of accountability promoted through the gender budget analysis; a principle affirmed in Italy since the beginning of the reform process ongoing in the public administration for some decades (Anessi Pessina 2000; Mulazzani 2001; Borgonovi 2002; Mussari 2002; Anselmi 2003).

In Italy, reform of the public administration initially concerned local authorities, which were transformed into operational systems (Anselmi 2001; Pezzani 2003; Farneti G. 2004). This process required the more direct acquisition of resources, the use of management tools based on planning and control of economic activity, and recourse to privatization and outsourcing.

Responsibility and transparency, but also the concepts of economic democracy and governance (Hinna 2002), are at the basis of the principle of accountability; or in other words, the activities by which a company demonstrates, comprehensibly and completely, the results obtained to its stakeholders, and the effects, positive or negative, produced by its actions, thereby showing that it is aware of its decisions (Gray and Jenckins 1993; Sinclair 1995; Rusconi 2002; Bartocci 2003; Guarini 2003; Farneti and Pozzoli 2005b; Ricci 2005).

The literature contains various definitions of accountability (for a survey see Pezzani 2003), and this is indicative that the concept depends on the cultural, social, and economic context in which it arises. Accountability is (Guarini 2003: 94) 'the willingness to be judged in terms of one's capacity: i) to undertake activities generating 'value' for the community; ii) to make this 'value' recognizable and represent it by means of measurement/description systems; iii) to auditing by the public information tools'.

At first sight, it might seem that accountability coincides with drawing up a report on activities, while the principle of accountability can be declined with reference to

the present, the past, but also to the future, the purpose being to verify how the government agency's strategic decisions have been oriented. In fact, one may talk of "an accountability cycle" which

starts with *a priori* definition of the object being 'accounted for' between the accountee and the accountant (planning stage, when a contract is stipulated stating the accountee's expectations and the accountant's responsibilities), moves through the production and communication of information by the accountant (reporting stage, when compliance with the contract is demonstrated, and performance is measured and communicated), and concludes with the accountee's evaluation of the latter, which then feeds back into the planning and defining of new contents in the relationship between accountee and accountant (Steccolini 2003: 19).

The accountability tools currently available to local government agencies are not entirely suited to a process of this kind; whilst it would seem that social accounting – and in particular the social report – are better as accountability tool, in that

on the one hand, it is an accounting and communication tool (both internal and external) more complete and effective than those currently used; on the other, it encourages and is instrumental to the re-design of the planning and control information systems which support strategic and managerial decisions' (Steccolini 2004: 370).

The social report makes it possible to furnish a transparent account of the activities undertaken (output), setting out the results achieved (outcome) by the local government agency for citizens and the other local institutions. The gender budget analysis for its part, gives indispensable transparency to the impact of economic policies on the gender-diverse population of reference (transparency that is the necessary condition for the design of effective and fair policy).

It is thus that the gender budget analysis becomes part of 'auditing' activity through the drawing up of gender auditing. On considering the phases of its compilation outlined above, the gender auditing requires 'the definition of objectives, indicators and parameters for control of the activity, techniques and

modes of participation by civil society in construction of the government agency's objectives' (Nardo 2005: 62).

Gender budget analysis exhibits this external dimension of accountability (Caperchione and Pezzani 2000: 20) because it is intended to communicate the results achieved to stockholders, showing transparency in the use of resources and on the performance targets fulfilled.

As regards the internal dimension, some local administrations (for instance, the provincial administration of Parma, the regional government of Marche) have executives which regard gender analysis as a means to achieve accountable governance. The development of this approach to accountability will depend, amongst other things, on the public administration's political and administrative capacity and willingness to review its internal processes in terms of their gender impact, the purpose being to give fairness and transparency to decisions on human resources management, and on the allocation and evaluation of responsibilities.

Finally, it should be borne in mind that the gender budget analysis originated from the mainstreaming process, which requires that the gender equality perspective should inform all levels of public policy-making. Consequently, the gender accountability cannot but be classified as accountability for the policies and programmes (Steccolini 2003: 21) through which the political choices of a local administration are expressed.

As said, the accountability principle may be of strategic importance in influencing the local government's selection of future performance targets. Various studies have investigated the relationship between the social report and planning and control systems (Marcuccio, Steccolini and Valotti 2004; Hinna 2004; Bartocci 2005; Farneti and Pozzoli 2005b), highlighting the strategic value of the social accounting from the point of view of internal governance.¹⁵

¹⁵ "There is no doubt that all social documents have, or should have, the features of being information tools and means to evaluate corporate action. However, if they are to perform this function effectively, given the characteristics of the local authority, they must be recognized as

In parallel with the foregoing discussion of the strategic role of the social report, one may inquire as to the role of the gender budget analysis in the cycle of accountability: that is, whether it is only a tool for accountability towards the outside, or whether it can be interpreted in terms of the local administration's strategic management.

4. Gender budgeting: the strategy according to the gender approach. The balanced scorecard paradigm applied to the gender budget analysis

The onset of the accountability principle in Italy's public sector has been due to legislative action intended to construct a model of public management centred on objectives to achieve rather than tasks to execute.

Among the instruments introduced by legislation, to be emphasised is that the accountability principle is comprised in the regulations on management control and strategic control systems, as stated by legislative decree 286/99 (Pozzoli 2001; Farneti F. 2004; Mele and Storlazzi 2006).

The management control process involves planning operations which conclude with their evaluation through identification of the responsibilities of those who have contributed to the process's implementation. This generates a flow of information which feeds into future decisions. Moreover, strategic control highlights the interaction that must be achieved between short-term and medium-term planning.

Accounting to citizens for results means verifying the fulfilment of strategic objectives approved by the political component and transmitted to the executive officers responsible. Accordingly, accountable management entails the capacity of the local authority to set strategic objectives and achieve them in compliance with criteria of efficiency, effectiveness and cost performance (Farneti F. 2004: 251-2).

integral components of the local authority's cycle of strategy and control": Pozzoli S., *La contabilità sociale negli enti locali. Strumenti e contenuti*, in Farneti G., Pozzoli S., (eds.), (2005b), p. 41.

The conditions are in place for the gender budget analysis not to be considered a mere reporting document, a passing fashion, or a formal fulfilment of EU dispositions or the guidelines of international bodies. On the contrary, it is interpreted as a process which implements competences, internal procedures, and the corporate culture, creating a synergic relationship with the planning and control stages couched in strategic and managerial terms.

The first step is to extend the gender budget to the planning phase and not confine it solely to the reporting one, as is currently the case. This therefore introduces the concept of 'gender budgeting', as suggested by Bridge Report mentioned before. But above all it entails that a local government agency must include gender budget analysis in its mission and assign it a strategic role.

Second, the gender budget analysis does not have to involve all the public administration's activities, not even those directly concerned with gender, whose value is currently minimal (Bettio 2006). On the contrary, the focus should be only on those areas of intervention which express a public administration's strategic policy lines and which may have significant, yet mainly indirect, gender impacts (for instance, a municipality's mobility and transport policies, a province's labour policies, or provision of sports facilities, or policies for the elderly).

In keeping with the choice of focusing only on those policies expressing the local administration's strategic vision, a limited set of indicators is drawn up which schematically measure the impact on gender equality of the actions through which the administration expresses its mission.

Finally to be identified is a tool able – with reference to the strategic lines on which the gender analysis is conducted – simultaneously to provide for the administration's medium-long term objectives, the actions with which it implements its strategies, the performance indicators used, and, at the end of a period, the results achieved, which feed back into the decision-making process.

These conditions are fulfilled by the instruments already available. The aim in what follows is to verify whether the gender budget analysis can be integrated with already-existing planning and control instruments, and in particular with the

Balanced Scorecard (henceforth BSC) – whose meaning and compilation are amply detailed in the literature (Kaplan and Norton 1992; Kaplan and Norton 2002). Described here are only those features which enable verification of the BSC's compatibility with the gender-sensitive formulation of the budget.

The BSC is a methodology of strategic control used in a multidimensional structure, like a municipal or provincial administration, to translate its strategies into a series of indicators that enable measurement of performance. Put briefly, the BSC is a tool with which it is possible to describe, measure, manage and control an organization's strategies through identification of its mission and vision, define strategic objectives, and quantify them with indicators that enable evaluation of the results. Although the BSC was originally a measurement tool, it has evolved into an outright system of strategic management (Kaplan and Norton 2002).

The BSC methodology starts from the assumption that no single performance indicator can be used to gain a comprehensive overview of an organization's activity. Rather, it is necessary to construct a set of inter-connected indicators which enable overall evaluation to be made of results. For this reason, the usual design of the BSC formulates corporate strategies and measures the results achieved on four main dimensions, which in applications of the BSC to public organizations are the following 'perspectives': of the citizen, economic-financial, internal business processes, and that of learning and growth.¹⁶

¹⁶ Redefinition of the original perspectives has yielded differing results in applications of the BSC in the Italian public sector. S. POZZOLI (2001: 218) suggests that the economic-financial perspective, which he believes is adequately handled by the usual documents, should be replaced with a perspective of 'great public infrastructure?', which allows the monitoring of the financial and operational management that these entail. L. BARTOCCI (2003: 159) proposes that the four perspectives be augmented with the human resources perspective, thereby uncoupling the role of the human factor from the internal processes perspective. Finally, F. FARNETI (2004: 232-236) proposes the four perspectives, but stresses that, although the citizen perspective is the priority for a local government agency, the economic-financial one is a constraint on it, especially in terms of ordinary management. He therefore suggests a framework theme frame called 'resources maintenance and management'.

The BSC is therefore a 'scorecard' in that it consists of a set of indicators which, because they are correlated with different perspectives, enable the management to gain an immediate and comprehensive view of the organization's situation. Moreover, the BSC is 'balanced' in the sense that its balancing pertains to different aspects of business performance. The most significant of these, also with reference to public-sector organizations, are those concerning:

- the short term rather than the long term;
- the report rather than the budget;
- financial values rather than non-financial information;
- the cause/effect relations among the objectives considered within the four perspectives (Farneti F. 2004: 169).

Now to be verified are the characteristics of the BSC which make it interesting for the purpose of compiling a gender budget, and in particular completion of its accountability cycle.

On reviewing the functions performed by the BSC, various features shared with the gender budgeting become apparent.

- (a) The BSC is a performance measurement tool which uses, besides the customary financial indicators, non-financial information conveying the contribution of intangible assets to performance, and primarily the human resource preponderant in the public sector, while simultaneously appraising their impact on the fulfilment of strategies in their intangible aspects (Farneti F. 2005: 331).
- Gender equality is indubitably an intangible goal which involves both factors measurable in traditional manner and ones whose economic-financial quantification is difficult but which are just as important for the achievement of results (e.g. the agency's internal organization, the degree of personnel involvement in the execution of operations, the degree of participation by citizens in projects that affect them, etc.).
- (b) The BSC is a tool that enables strategic management by supporting implementation of the accountability principle, whose cycle begins with the planning stage and ends with the audit phase, i.e. analysis of the results achieved

using a set of indicators. The translation of the administration's mission and vision into strategies, in their turn formulated as objectives measured by specific indicators, makes it possible to combine long-term goals with short-term ones and, consequently, with the administration's operationality.

- Business strategy requires a medium/long-term time-frame which is exactly the time span on which the gender budget should be framed.¹⁷ Moreover, the gender budget, like gender mainstreaming, is considered to be a strategic process for the attainment of a long-period objective – gender equality – whose achievement requires operationalization, and therefore the measurability of results, also in order to make budget policies transparent.
- (c) The BSC performs an important role in the administration's internal communication system. The pursuit of strategies requires the collaborative involvement of all the organization's personnel. The internal processes perspective emphasises the importance for strategic purposes of the organization's internal workings.
- The success of the gender budget requires the involvement of all actors at all levels, from the mayor and councillors (at times the equal opportunities, not the budget, councillor is involved!), through management, to individual office staff, in order to enhance the contribution of women and men to the administration's growth, as well as to identify situations of non-gender equality within the organization. Moreover, in the various initiatives undertaken, mixed working groups composed of internal personnel and external consultants have been created, not just for reasons of operational functionality, but also to involve the organization's personnel in constructing a work trajectory that should subsequently become 'routine'.

¹⁷ "As for timetabling, a gender analysis performed annually may be very costly and of little significance. In the proposal put forward below, I suggest a five-year interval, which is also the duration of legislatures at local level. Whatever the case may be, I believe that an interval of less than three years is unwise", BETTIO, 2006, p. 5.

- (d) The BSC makes accountable management possible because, by implementing the strategies planned, it is then able to communicate the results actually achieved because it comprises both the planning and the audit phases. The structure of the BSC allows the performance indicators to be linked with the objectives into which strategies are articulated, and these to the persons responsible for the organizational structure. It thus enables verification of the extent to which the policies stated in the mandate have been fulfilled. The tool thus complies with the constitutive principles of accountability, i.e. responsibility and transparency.
- It was stressed earlier that the gender budget should be valorized from a strategic standpoint as a tool enabling application of the accountability principle to the gender-impact of economic policies. For this to be possible, as said, the gender budget should cover not just the auditing phase but the planning one as well. The BSC with its characteristics can furnish interesting insights in this regard.

The analysis conducted thus far has highlighted parallelisms between the BSC and the gender budget whereby the BSC can be conceived as a managerial tool with which the gender budget can be given the strategic role that it warrants. In this regard, there follow proposals on how the gender budget could be integrated with the BSC.

A first proposal springs from awareness that analysis of the impact of economic policies on gender equality traverses the various strategic themes of a local government agency: urban safety, public transport, social services, or even economic development.

Accordingly, gender analysis can be considered a crucial factor in the success of a local administration. It thus becomes a perspective added to the others, one which is intersected by all the administration's strategic themes and which answers the following question: "What action should be undertaken to achieve gender equality?"

Once the strategic areas of the administration's governance have been defined, they are articulated into the perspectives, including that of gender, through selection

of the most significant actions, more detailed specification of objectives, and then definition of the parameters used to measure the results obtained.

An example of a strategic theme is one cited in various instances where the BSC has been applied in local government: the theme of “City Safety”. Addressing this theme from the gender perspective means inquiring as to what actions are necessary for the men and the women of that city to receive equal treatment in terms of their safety. This approach requires the local government agency to know the population’s differing needs in regard to mobility and the use of public services. Men mostly use private cars, whilst women rely more on public transport. In this case, working on safety will entail the devising of diversified interventions, because men and women differ in their needs and in their responses to them, their working times (night shifts are more dangerous for women than for men – again considering the difference in the types of transport used), the public spaces frequented (supervised and unsupervised public parks, supermarkets with car parks, cinemas, theatres, etc.). It is evident from this brief discussion that the strategic theme of urban safety – which from the citizenship perspective (citizenship is gender-neutral, but not so the effects of policies undertaken) is addressed with a generic commitment to “increasing safety guarantees” (Bottari 2002) or “instilling a greater sense of security; prevention policies” (Farneti F. 2004) – can be articulated more finely from the gender perspective, above all by enabling the public management to identify non-generic actions which take account of the fact that both male and female citizens are stakeholders but sometimes have entirely different interests.

The main difficulty consists in identifying the indicators and their numerical parameters. Yet also the conceptual schemes of gender budgeting have this shortcoming, because they are uncommon and therefore insufficiently trialled, but above all because a business approach is never adopted. Consequently, the performance indicators used are of socio-economic derivation, whereas verification should be made of whether more managerial information can be obtained.

If it is true that gender analysis can be interpreted as a perspective which cuts across these various strategic themes, it is equally true that it can be considered a

strategic theme like the others and be developed using the BSC. Accordingly, this particular theme can be articulated into the above four perspectives – citizen, financial, internal processes, and learning and growth – exemplified as follows.

- Citizen’s perspective: promoting gender equality in the community. Translation of the strategy into objectives would concern both the services furnished by the local administration to assist work/family reconciliation¹⁸ (reorganization of the public opening hours of municipal services) and collaboration with other public or private organizations, again to facilitate conciliation among the different social, economic and familial roles of women and men.
- Financial perspective: fair distribution of resources between women and men, or revision of certain budgetary policies (also for cost containment), to verify the impact on women and men in terms of resources (there are cost-containment policies which almost exclusively affect women because of the distribution of care roles within the family: staffing cutbacks in childhood services, closure of local social service facilities, reduction of public transport timetables, especially in the evening). The framing of strategic action in terms of objectives could, for example, concern budgets balanced in light of the awareness that the economic policies adopted are not gender-neutral.
- Internal processes perspective: improving gender equality within the administration. The translation into objectives could envisage reorganization which places greater value on the female and male resources present in the organization, increases the granting of requests to switch to part-time work or for parental leave.
- Learning and growth perspective: developing forms of communication, internal and toward the outside, which take account of gender differences. Creating a

¹⁸ The basis should be social surveys in Italy (conducted by the ISTAT: see the bibliography), which show that women assume most responsibility for the care of children and parents. Consequently, work/family conciliation also concerns an age group subject to analysis within broader studies on the reference population.

‘one-stop counter’ for all the services furnished by the local government agency, also with a gender-disaggregated data system.

Table 1

The first two proposals work towards integrating the BSC with gender analysis, the purpose being to support the strategic dimension of the gender budget, but without burdening the administration with a further document to compile.

The parallels previously described between the BSC and the gender budget allow a further step to be taken: that of developing a BSC which covers the local authority’s gender strategies, defining its mission in terms of “equal access by women and men to the process of creating public value”.

This new mission will be the point of departure then translated into strategic themes. The latter, from a planning point of view, should not differ from those of the ‘ordinary’ BSC – if compiled – and/or the forecasting and planning report. Finally, the strategic themes are articulated into the above four perspectives, specifying operational objectives aligned with the administration’s overall strategies, and appropriate indicators.

A proposal of this kind, which is only at its beginnings in terms of research, could facilitate the interpretation and understanding of the gender budget in strategic terms by appropriating the strengths of the BSC. Given that a management tool of this kind would have to be created *ex novo*, this approach would be burdensome from the point of view of human and financial resources. However, it could be the point of arrival for the gradual adoption of gender budgeting by a public administration. Whatever form is decided to give to the gender budget, it must necessarily be linked with the organization’s strategic system as represented here by the BSC.

As for the adoption of the BSC, so for the gender budget, the local administration must give a preponderant role to strategy according to an accountable managerial approach which requires behaviour compliant with the principles of responsibility, transparency, fairness, efficiency, and effectiveness, implementing the strategies planned (gender budgeting) and then reporting the results (gender auditing).

5. Conclusions

This paper has shown that gender mainstreaming, and the gender budget that derives therefrom, are not ends in themselves but instead express strategic processes with which to achieve the objective of gender equality as stated in the definitions and resolutions adopted by the European Parliament.

The numerous ongoing initiatives in the gender auditing of local authority budgets in Italy should direct the attention of scholars to the role that the gender budget may assume within the budgeting system of the public administration, so that a restrictive interpretation is not given to the gender budget – that is, one which does not take account of its importance in the devising and implementing business strategies.

In this regard, the article has specified the conditions whereby the gender budget can be considered, not a mere reporting document, but rather a system which drives a process of planning and control. In particular, it has shown that the gender budget can be incorporated into the accountability cycle, and it has itemized points of contact with the BSC that can be used to devise a tool which supports public administrations in their introduction of gender budgeting. The main obstacle against this process consists of the public administrations themselves, whose actions are not always strategy-oriented.

The critical issues concerning the gender budget as a means to implement mainstreaming policies are largely linked to the difficulty of gathering data, the sources of which are not always gender-disaggregated (Sharp 2003; Addabbo 2003), the risk of standardizing a process which, on the contrary, should be constructed case by case as happens in business planning and control, and its neglect by economic policy-making (Bettio 2006), even though here matters are changing somewhat.

Beneficial to research would be contributions from the disciplines which have addressed the gender issue for some time. Thus gender budgeting will not be merely a slogan or a fashion but a new practice in the evaluation and strategic implementation of public policies. This will require concrete realization of the true

nature of the gender budget, namely as *the* public budget according to the gender perspective.

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Table 1 – STRATEGIC THEME: GENDER EQUALITY IN THE COMMUNITY. Strategic goals and sub-goals

Citizen perspective	
Promote gender equality in the community	Riorganize public opening hours /collaborate with other organizations to facilitate work/family conciliation
Financial perspective	
Equal distribution of resources between men and women; revise cost-containment policies in light of their differing gender impacts	New budget balances (some financial manoeuvres impact more on women)
Internal processes perspective	
Promote gender equality within the organization	Enhance female/male resources; increased part-time and/or parental leave
Learning and growth perspective	
Develop forms of internal and external communication which take account of gender differences	‘One-stop counter’ for unitary data handling; implementation of gender-disaggregated information system