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The Formulation of Gender Sensitive Budgets: Integrating Gender into the Balanced Scorecard

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Abstract

Gender Budget Initiatives are becoming more and more popular at a national and sub-national level with governments, although most of these are still at the analysis/reporting stage. This paper identifies the conditions that allow gender initiatives to be considered not only as a mere reporting process, but also a budgeting process which might be usefully employed in planning and control processes. The paper suggests that the gender dimension should be included in the balanced scorecard in order to produce a tool which governments can use in their approach to the formulation of gender sensitive budgets.

Keywords: gender budget analysis, formulation of gender sensitive budgets, balanced scorecard

1 – Introduction¹

In recent years, various countries, international bodies and government agencies have launched gender budget initiatives. The first experiences in gender budgeting were developed in English-speaking countries: Australia was the first country to integrate a gender perspective in budgetary decisions on policies and programs in 1984 (Women's Budget Program) and these exercises were followed by other countries, such as Great Britain in 1989, Canada in 1995 and South Africa in 1996. At that time, the expression 'women's budget' was used; but because this evoked the idea of distinct budgets for men and women, it was replaced with 'gender budgets', 'gender-sensitive budgets' (Sharp and Broomhill, 2002), or 'gender budget analysis'. In this paper the term Gender² Budget Initiatives (GBIs) is used to include all of them.

GBIs originated as a strategy to promote equality, and consequently equal opportunities, between men and women, by incorporating a gender perspec-

tive at all levels of policy development, legislation, allocation of resources, planning and control of programmes and projects.

GBIs are one of the most interesting aspects of the gender mainstreaming process, and they can be considered as 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) by incorporating a gender perspective into every phase of the budget decision-making process.

In 1979, the U.N. General Assembly adopted the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), well known as the "International Bill of Rights for Women".

The Fourth World Conference on Women held in Beijing in 1995 (Beijing Platform for Action, 1995) introduced for the first time the issue of gender mainstreaming. The Platform specifically called on governments to "incorporate a gender perspective into the design, development, adoption and execution of all budgetary processes, as appropriate, in order to promote equitable, effective and appropriate resource allocation and establish adequate budgetary allocations to support gender equality" (United Nations, 1995).

Since the Beijing Platform for Action, gender budgeting initiatives have been undertaken at interna-

¹ The author acknowledges the input of Prof. Stefano Pozzoli for his valuable advice.

² 'Gender' can be defined as the set of characteristics, roles and patterns of behaviour that distinguish men from women.

tional³, national and sub-national levels of government, in developed and developing countries (France, Sweden, Norway, Italy, the Netherlands, Uganda and Tanzania), being coordinated and led by both governments (for example, in Australia and France) and civil society groups (the UK, South Africa and Tanzania).

In the European Union (EU), gender equality has long been a priority: instead of having separate policies for gender equality, in 1996 the Commission adopted the approach of incorporating equal opportunities for women and men into all Community policies and activities.

The EU has adopted the Council of Europe's definition of 31st March 2004, which reads 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 the implementation of gender mainstreaming policies.

This increasingly closer involvement of public institutions at various levels demands an extension of studies on GBIs in gender studies (Krug and van Staveren, 2002; Rubin and Bartle, 2005; Pollifroni, 2005; Pulejo *et al.*, 2008).

As a process, GBIs have two stages: gender-sensitive budget analysis and the formulation of gender-sensitive budgets. To date only the first stage has been explored, but the ultimate goal of GBIs is the formulation of gender-sensitive budgets. The former is a necessary step towards the latter.

This paper presents a study of how GBIs may move from the analysis (auditing/reporting) stage to the planning stage of the budget cycle, integrating gender into government planning activities by using existing tools, such as the Balanced Scorecard.

In what follows, section 2 outlines the goals and features of GBIs and section 3 highlights the conditions in which it is possible to integrate gender dimension into the Balanced Scorecard.

In this regard, we will consider whether the Balanced Scorecard methodology – appropriately adapted – can be used for gender budgeting, while also acting as a link between the set objectives and the achieved results.

The conclusions of the analysis – which concerns the initial stage of a research project that, as a consequence, has no empirical results to report as yet – will take into account the critical issues regarding both the process of gender analysis itself and its interpretation in strategic terms.

2 – Goals and features of gender budget initiatives

Governments have publicly committed themselves to gender equity, with the awareness that the equality of men and women is essential for sustainable economic growth and full social development (Hewitt and Mukhopadhyay, 2002).

Despite these commitments, there is a lack of substantial progress in reducing gender inequalities, particularly due to the predominance of economic criteria in policy design (Hofbauer, 2003, the 'Bridge Report'). In fact, the macroeconomic frameworks do not take into account the differences between men and women, as well as between different groups of men and women. As a result, the economic and statistical models are gender-blind.

This gender-blindness is well illustrated by the disregard in macroeconomics of unpaid work, predominantly carried out by women, especially in the "care economy" (Elson, 1999).

In the public sector, budgets reflect the values of a society by representing a government's priorities in monetary terms.

As a result of the economic models described above, a budget is considered to be a gender-neutral policy tool, thus ignoring the fact that a budget has a differentiated impact on men and women, because of their diverse gender-roles in society (Elson, 1999). While budgets are gender-blind and so reproduce gender inequalities, they are also an important instrument in transforming and redressing existing gender inequities. Thus GBIs form a specific process for advancing towards equity through the allocation of public resources.

Regarding the two stages of the GBI process: gender-sensitive budget analysis (GSBA) and the formulation of gender-sensitive budgets (GSBs): "The former 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 the differentiated needs of diverse groups of men, women, boys and girls. The latter consist of introducing gender as crosscutting criteria into planning activities and the consequent allocation of resources" (Bridge Report, 2003: 15).

GBIs undertaken to date have been in GSBA (Budlender, Elson, Hewitt and Mukhopadhyay, 2002), being conducted on the basis of financial statements and, therefore, they have primarily contributed to

³ The Commonwealth Secretariat, The Organisation for Economic Co-operation and Development (OECD), the United Nations Development Fund for Women (UNIFEM), the World Bank are some of international agencies promoting GBIs all around the world.

greater gender equity/equality, efficiency, effectiveness, transparency and accountability; in other words, raising the awareness of the gender issues and impacts of budgets and policies.

In fact, the unequal distribution of work time (paid and unpaid) between men and women gives rise to a differing availability of (and access to) material and non-material resources.

“However, achieving gender equity requires more than equality of opportunity and resources. It requires equality of outcomes for women and men” (Bridge Report, 2003: 17).

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 the most evident objective – and the one most frequently cited (at least initially) to justify the gender analysis of public budgets – other goals for GBIs 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) involves two difficulties. The first concerns the assessment of the results achieved in quantitative-monetary terms, given the multidimensional activity of the public administration at its various levels.

The second concerns the lack of economic evaluation of unpaid work, which is not, therefore, included in the quantification of costs (Elson, 1999; Himmelweit, 2002; Picchio, 2003).

Consequently, the efficiency of a given economic provision is only partially determined and this may lead to unwanted results of the policies themselves.

GBIs can also contribute to the effectiveness of public spending, because they seek: (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 balance 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 men and women.⁴

⁴ 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 makes 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. Consequently, it is likely that the decision-making process will fail to consider easier access to buses for women with pushchairs, or routes giving

Transparency and accountability are the other goals of GBIs: “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), highlighting a series of factors that are usually not considered. Furthermore, GBIs promote government accountability for gender equality commitments, within the country and regarding the international agencies, giving citizens a further means with which to evaluate the use of public resources⁵.

The ultimate goal of GBIs appears to be the formulation of gender-sensitive budgets (the goal of *change policies and budgets* according to Sharp, 2001) by introducing gender perspectives into the planning phase of the budget process, as developed in section 3 below.

There is still no reference standard for the adopted models and a number of analytical tools can be used (Budlender, Sharp and Allen, 1998; Elson, 1998).

GBIs can take several forms, depending on the political location, the extent of coverage and the stage of the budget cycle at which they are undertaken. Similarly, the presentation of the analysis can assume different shapes (see Elson, 2001).

Political Location

GBIs can involve national, regional or local levels of government, within governments – as in Australia – or outside governments, with a “community based” model as in South Africa.

The *Report on the Progress of the World’s Women* recommends that “the most effective way of holding governments accountable for the impact of fiscal policy on women is a combination of an inside government project and an outside government project” (UNIFEM, 2000: 13).

Coverage

The extent of GBIs varies from the whole budget (rarely attempted to date) to the expenditure of selected government programmes (health, education, welfare) or to the expenditure of new projects. Few gender exercises have focused on revenue, as the UK Women’s Budget Group that analysed the gender impacts of tax credits.

access to services which facilitate work/family balance, 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.

⁵ For a description of GBIs’ goals see Budlender, Sharp and Allen (1998), Sharp (2001), Budlender and Hewitt (2002), Bridge Report (2003).

Budget Classification

According to the government level of budget and the legislation, budget figures can be presented in different ways: line item, functional, administrative, economic, programme and territorial classifications (the last two are not available in all countries).

Consequently, expenditure (and revenue) should be re-classified in order to identify the impact of budget expenditure (and revenue) on women and men, on girls and boys.

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

- Specifically targeted expenditure by government departments and authorities for 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, which are designed to change the gender profile of the workforce (parental leave, services for children, teenagers and the elderly) that produce an indirect gender advantage;
- General or mainstream budget expenditures by government agencies, such as public works and 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 area with an ‘environmental’ one comprising expenditure related to 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.

Stage of the Budget Cycle

GBIs can be used in any phase of the budget cycle, from planning and identifying objectives and identifying the financial allocations to meet these objectives, to evaluating the extent to which these objectives have been met (Bellamy, 2002). In other words, GBIs may involve the reporting stage as well as the planning stage of the budget.

Presentation of the Analysis

Results of GBIs may be presented in different ways, depending on the different interests involved: in briefing papers for parliamentarians, in a special annex of the budget, in press releases, in submissions to government task forces, in research publications or in popular publications. Certainly, the way to present the analysis may affect the accountability and the transparency of the gender budget process.

3 – Integrating gender into government planning activities: the gender Balanced Scorecard

As mentioned above, GBIs would involve both the reporting and the planning stages of the budget cycle. Although most of GBIs are still at the reporting/analysis stage, there are some instances (in the Philippines, Rwanda, and South Africa) of attempting “to bridge the gap between gender-sensitive budget analysis and the formulation of gender-sensitive budgets” (Bridge Report, 2003: 45).

This paper also proposes an analytical study about how to integrate gender into government planning activities to achieve the ultimate goal of GBIs.

No magic formula exists, because GBIs are political processes which are influenced by political contexts.

Many recommended activities have been developed that aim towards achieving a GSB; all of them outline some common features giving strength to GBIs, such as civil society involvement, women’s participation, and opportunities for political change (Bridge Report, 2003: 47–50).

Furthermore, the present paper outlines the following steps to improve the planning stage of new gender initiatives.

The first step is to interpret GBIs as a process which implements competences, internal procedures and the corporate culture, creating a relationship in synergy with the planning and control stages couched in strategic and managerial terms.

Above all it entails that a public administration must include GBIs in its mission with a strategic role.

Second, GBIs do not have to involve all the public administration’s activities, not even those directly concerned with gender, whose value is currently minimal (Sharp and Broomhill, 2002). 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, provision of sports facilities or policies for the elderly).

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

Finally, a tool needs to be identified that is capable – with reference to the strategic lines on which the gender analysis is conducted – of simultaneously providing 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 provide feedback for the decision-making process.

These conditions are fulfilled by the instruments already available. The aim of what follows is to consider, with an analytical approach, whether the gender dimension can be integrated into 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, 2002). Here we describe only those BSC features which achieve the purpose of integrating gender as crosscutting criteria in planning activities and the consequent allocation of resources through the appraisal of the budget.

The BSC is a methodology of strategic control used in a multidimensional structure, such as a municipal or provincial administration, to translate its strategies into a series of indicators that make it possible to measure performance. Put briefly, the BSC is a tool that lets one describe, measure, manage and control an organization's strategies through identification of its mission and vision, define strategic objectives and quantify them with indicators useful for assessing 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 evaluation of results. For this reason, the usual design of the BSC formulates corporate strategies and measures the results achieved in 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.⁶

⁶ Redefinition of the original perspectives has yielded differing results in applications of the BSC in the Italian public sector. 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 for the monitoring of the financial and operational management that these entail. 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, 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. She therefore

The BSC is therefore a 'scorecard' consisting of a set of indicators enabling management to gain an immediate and comprehensive view of the organization's situation, by correlating indicators with different perspectives. Moreover, the BSC is 'balanced'. 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, 2004: 169).

The features of the BSC that make it an interesting tool to use for the purpose of integrating gender into the governments' planning activities and in particular for the formulation of the budget are analyzed below.

- (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 in the public sector, while simultaneously appraising their impact on the fulfilment of strategies in their intangible aspects (Farneti, 2005: 331).
 - Gender equality is an intangible goal which involves both factors measurable in a 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.) (See Elson, 1999; Sharp, 2001).
- (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 reporting 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 operability.
 - Business strategy requires a medium/long-term time-frame, which is exactly the time span in which the gender sensitive budget should be

suggests a framework theme frame called 'resources, maintenance and management'.

framed.⁷ Moreover, the formulation of a gender sensitive budget, like gender mainstreaming, is considered to be a strategic process for the attainment of a long-term objective – gender equality – whose achievement requires operationalization, and therefore the measurability of results, also in order to make budget policies transparent and accountable.

- (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 perspective on internal processes 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 (in a municipality from the mayor and councillors, through to management, and individual office staff) in order to enhance the contribution of women and men to the growth of the administration, as well as to identify situations of non-gender equality within the organization (see the gender experiences in Australia as described by Sharp and Broomhill, 2002). 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 project that should subsequently become 'routine'.
- (d) The BSC makes accountable management possible because, by implementing the strategies planned, it is then able to communicate the results actually achieved involving both the planning and the reporting stages. 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 assessment 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 GBIs should be considered as a tool from a strategic standpoint, making governments accountable for the gender-impact of their economic policies. According to

some authors (Sharp, 2001; Bridge Report, 2003) GBIs have to move from the analysis to the formulation of gender sensitive budgets, that is from the reporting to the planning stages of the budget cycle. The BSC with its characteristics can furnish interesting insights in this regard.

The analysis conducted so far has highlighted common features between the BSC and the gender budget process, whereby the BSC can be conceived as a managerial tool with which the GBIs can be implemented as a strategic tool for governments. In this regard, the following proposals outline how the gender dimension could be integrated into the BSC, with regard to local government. Therefore, the proposals have to be considered as an alternative to each other, as better explained below.

i) In the first proposal, gender equality has been considered a strategic theme like the others and can 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.

- The 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 reconciliation⁸ (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 cut-backs 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

⁷ "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 a local level. Whatever the case may be, I believe that an interval of less than three years is unwise" (Bettio, 2006: 5).

⁸ The basis should be social surveys in Italy (conducted by the ISTAT: see References), 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.

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

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

Accordingly, gender equality 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.

Table 1 – Strategic Theme: Gender Equality in the Community. Strategic goals and sub-goals

Citizen perspective	
Promote gender equality in the community	Reorganize 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

An example of a strategic theme is one cited in various instances where the BSC has been applied in local governments: 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 pub-

lic 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 neutral commitment to “increasing safety guarantees” (Bottari, 2002) or “instilling a greater sense of security; prevention policies” (Farneti, 2004) – can be articulated 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 needs.

The main difficulty consists in identifying the indicators and their numerical parameters. Yet the conceptual schemes of GBIs also have this shortcoming, because they are uncommon and therefore insuffi-

ciently trialled, and, above all, because a business approach is never adopted. Consequently, the performance indicators used are of socio-economic derivation, whereas it should be verified whether more managerial information can be obtained.

These two proposals work towards integrating existing BSCs with gender dimensions, the purpose being to support the strategic role of GBIs, but without burdening the administration with a further document to compile.

In particular, the proposals explained above could be developed in different timetables for introducing gender into a government's mission and, consequently, into its planning activities.

Considering gender equality as a strategic theme in BSC provides the feasibility study for introducing gender analysis into the government's strategies, by including it as a strategic theme inside the BSC with a medium-term perspective. The second proposal, in which gender equality can be considered a crucial factor in the success of a local administration, could be used later on, when gender strategies have been strengthened into a government's policies and decision-making process, facilitating the interpretation and understanding of the gender budget initiatives in strategic terms by appropriating the strengths of the BSC. However, it could be the point of arrival for the gradual adoption of gender sensitive budget by a public administration.

Whatever form is finally given to the formulation of the gender sensitive 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, in the formulation of gender sensitive budgets the public administration must consider strategy according to an accountable managerial approach that requires behaviour compliant with the principles of responsibility, transparency, fairness, efficiency, and effectiveness, implementing the strategies planned (gender sensitive budget) and then reporting the results (gender sensitive analysis of budget).

4 – Conclusions

This paper has shown that gender mainstreaming, and the gender budget initiatives derived, 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 goals of GBIs are an increase in awareness of gender issues and the impacts of budgets and policies, the accountability of governments' commitments towards gender equality and, last but not least, a change in policies and budgets.

To achieve this change in policies and budgets, it is necessary that GBIs move from the budget analysis

of the gender impact stage to the formulation of gender sensitive-budgets.

In this regard, this paper highlights, through an analytical approach, the way in which the gender dimension could be integrated into government strategies and, consequently, into planning activities without burdening an administration with extra documents to be compiled. In fact, the proposals explained in this paper start from an existing management and strategic tool – the Balanced Scorecard – to specify the conditions whereby the gender budget initiatives can be considered, not as a mere reporting document, but rather as a system which leads to a process of planning and control. In particular, the two proposals have shown that the gender budget process has itemized points of contact with the BSC that can be used to devise a tool which supports public administrations in their introduction of the formulation of gender sensitive budgets.

The suggestions propose different timetables for the implementation of gender issues in a government's mission: the former is related to an initial stage, i.e. the introduction of gender analysis, corresponding to a gender feasibility study; the latter states a funded process, in which gender equality is a strengthened strategy and can be introduced into BSC as an additional perspective. The main obstacle for this process is the public administration itself, whose actions are not always strategy-oriented.

The critical issues concerning the gender budget initiatives 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, 2001; Addabbo, 2003), the risk of standardizing a process which, on the contrary, should be constructed case by case as occurs in business planning and control and the lack of involvement by economic policy-making (Bettio, 2006), even though matters are somewhat changing.

Contributions from the disciplines which have addressed the gender issue for some time would be beneficial to research. Furthermore, an empirical analysis supporting this study could be developed. 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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