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**ABSTRACT:** Feminist studies have developed several tools to assess the gender impact of public policy and, in particular, of public budgets. We introduce an innovative approach to gender auditing of public budgets inspired by the capability approach. On the one hand we expand the scope of assessing the gender policy impact taking into account women's multidimensional wellbeing, on the other hand, we use a women's perspective to conceptualize the capability approach and make it operational in the space of public policies. Within this extended reproductive approach, gender budgets could become a tool for advancing a reflection on social and individual well being and for greater transparency on the gender division of labour, the distribution of resources and sharing of responsibilities.

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## 1. Introduction

Women's living conditions and their vulnerability (in both developed and developing countries) are examples of how inequalities may result in human suffering, loss of freedom and a limitation of opportunities in the space of human development.<sup>1</sup> It has been argued that the achievement of gender equity requires not only government spending targeted on equal opportunities between sexes, but also a systematic gender-sensitive policy (Diane Elson, 1993). Feminist studies have developed several tools to assess the gender impact of public policies (among others Elson, 1993, 1994) and, in particular, of public budgets (Debbie Budlender, 1996; Rhonda Sharp, 1997; Diane Elson, 1998). Their starting idea is that without a systematic gender-auditing exercise, public policies may generate new (and/or perpetuate old) inequalities between men and women. Hence, they propose auditing of the gender impact of public policies by analyzing public budgets through elementary spending indicators. Their focus is mainly on the utilization of public resources with the objective of gender equity and increasing efficiency of gender policy,<sup>2</sup> rather than on the quality and level of well being that those policies enable women and the community to achieve.<sup>3</sup> Rather we believe that, consistently with the notion of *sustainable human development (SHD)* and the need to introduce some auditing tools to assess social responsibilities and the gender impact of public policies, an auditing

model must be developed adopting a multidimensional notion of well-being.<sup>4</sup> In accord with Amartya Sen and Martha Nussbaum's capability approach, individual well-being is here defined by a vector of functionings, while gender inequalities may be seen as multiple dis-functionings in a social space where men and women are differently disadvantaged in terms of access to resources, education, health, control over their bodies and lives and so on.

In this essay, a framework for gender auditing in a capability approach is presented with respect to three different institutional levels in Emilia Romagna (Italy): the regional and district governments and the Modena municipality. Thus, it regards an opulent and relatively equitable area in the north of Italy. It takes also into account the network of local institutions (family, state, firms) that cooperate to guarantee the well being of the local residents seen as a state of a social process that embodies paid and unpaid labor, private and public resources and individual and social responsibilities. Within this extended reproductive approach, gender budgets could become a tool for advancing a reflection on social and individual well being and for greater transparency on the gender division of labor, the distribution of resources and sharing of responsibilities.

By taking into account the huge literature on gender studies, we define in section 2 a list of basic functionings and gender-

empowerment dimensions. Thus, across public policies and gender-empowerment dimensions it is possible to get some *auditing matrices* in which policies and functionings are interrelated and seen in a gender perspective. Moreover, in order to disclose systematic gender inequalities, for illustrative purposes, a group of simple indicators is suggested (see section 3). Hence, in section 4, we redefine the notion of well being from a feminist perspective. In fact, it extends the capability approach to include in the process of reproduction of individual capabilities also unpaid domestic work (measured by national statistics as slightly bigger than the total men's and women's paid work, UNDP, 1995; Antonella Picchio, 1996, Tindara Addabbo, 2003) and the capability of caring for people. This extension allows us to include in the concept of social wealth also the process of social reproduction of bodies, emotions and social relations, thus, requiring, in general, that material, symbolic, structural and ethical dimensions be retained in the same picture of the economic development of individuals and society. Finally, the aim of section 5 is to experiment the capability-approach auditing with the budget and policies of Modena municipality. In particular, we try to assess the contribution of the municipality to the quality of life of urban residents taking into account the specific capability of caring.

## 2. Core Human Values and Functionings

Any assessment of public policies' effects on gender equity, and hence any gender auditing practice, requires to specify an evaluative space (*metric*) for living conditions, as well as gender-equity targets of economic and human development. As is well established in the literature,<sup>5</sup> human living conditions are unlikely to be realistically represented using utility or income as references. Firstly, measuring standards of living using utilities supposes that all human needs can be reduced to an abstract need for an evanescent utility, an assumption that is clearly not realistic. Secondly, whereas pervasive inequalities between individuals in terms of economic and social *entitlements*<sup>6</sup> exist, some agents might be unable either to possess crucial resources for their development, nor to convert these in an higher level of quality of life. Finally, desires and preferences, exogenous crucial concepts in income/utility-based approaches, are known to adapt themselves to deprived and unfair living conditions distorting any evaluation of standards of living (Nussbaum, 2002).

In defining what human living conditions represent, Sen's version of the Capability Approach proposes to employ as primitive notion the concept of functioning and individual capabilities to function as evaluative space.<sup>7</sup> Hence, any human being has some valuable functionings which constitute his/her relevant dimensions of individual well-being that may be consistently defined either in terms

of the vector of achieved valuable functioning (*attainments approach*) or in terms of the set of achievable functionings (*option approach*).

Valuing well being suggests that individual well-being be defined in terms of what Sen calls *capability set* which "*represents the freedom that a person has in terms of available functionings given his personal features and his command over resources*" (Sen, 1985, 13). Thus, if multidimensionality matters, this set may be used as the evaluative space for *human development* defined as the expansionary process of human capabilities to function (Sen, 1989) as well as for planning, implementing and auditing public policies with respect to developmental issues.

Note that Sen's approach is, as Glover (1995), O'Neil (1995) and Crocker (1995) pointed out, vague on what constitutes a valuable functioning. Without specifying a principle of justice (in the Rawlsian sense), a list of human needs (Stewart, 1985), or without describing what can be normatively and universally accepted as signs of human flourishing (Nussbaum, 1988, 1995), Sen's proposal is not-closed and thus not-operative. Hence, from different viewpoints and using several normative criteria, many lists of valuable human functionings, also called dimensions of human development, have been proposed.<sup>8</sup> Intersecting the entries of these lists by taking those which appear in at least two of them, we may identify some *human core values*. We define these both in a Finnis sense (i.e.

*reasons for acting that do not ask for reasons*; see Finnis, 1999) and in a Griffin sense (i.e. *universal values which make individuals reciprocally intelligible and understandable*; see Griffin, 1996; Quizilbash, 1998). They tell us what individuals (at least scholars!) value as crucial in their life and they might be locally refined by norms, traditions and other culturally specific factors. Thus, to each core value we may associate some relevant functionings on which assessments on human living conditions can be undertaken.

In Table I, the human core values and related functionings are listed.<sup>9</sup>

Domains	<i>Basic Human Values</i>	Related Functionings
Body	<i>Healthy Life</i>	Bodily Integrity and normal life span
Body + Mind	<i>Safety</i>	Physical and Psychological Safeties, Environmental Security
Mind	<i>Aesthetic Experience</i>	Imagination, Symbolic reasoning, Aesthetic perception
Mind	<i>Knowledge</i>	Comprehension, Education and Learning
Mind	<i>Emotions</i>	Emotional development, play, recreational opportunities, hedonistic pleasures, curiosity
Relations	<i>Integration and Affiliation</i>	Mobility Self-respect and dignity Empathy Respect for the Nature and the other species
Relations	<i>Expression</i>	Freedom of religious, artistic, cultural, political speech and exercise, critical conscience Control over values, wants, needs and opportunities
Relations	<i>Participation</i>	Political Voice Free association
All	<i>Power over resources</i>	Hold Property, Have skill-oriented employment, Access to and control over public and private resources, caring

**Table I - Core Human Values and Related Functionings**

As it may be noticed, human values and functionings can be classified in four domains. Firstly, body integrity, physical, psychological and environmental safeties, as well as to have a normal life span, stand for body-related valuable functionings. Secondly, imagination, symbolic reasoning, emotional development, hedonistic pleasures are, *inter alia*, mind-related functionings linked with non-material values like comprehension, aesthetic experience or emotion. Then, core values like integration, participation and affiliation (and related functionings) refer to human beings' social relations, i.e. the complex process of relation between the self and others inside social institutions (like groups, communities, governance structures and so on). Hence, these domains include intrinsically valuable functionings which define and model individuals in terms of bodies, relations and self-reflection.

Finally, power over public and private resources is seen here as an instrumental value. Its related functionings, like being able to hold property, having a skill-oriented employment, et., refer to necessary capabilities to function for achieving other core values. This domain includes individual socio-economic entitlements and those capabilities referring to the satisfaction of needs for food, drink and shelter (see Nussbaum, 1995). Thus its related functionings give us information about the individual ability to have access to formal and informal institutions where allocation and distribution of resources take place.

As will be clearer in the next section, these domains coincide with some *empowerment dimensions* which may be included in gender-auditing processes.

### **3. Gender Auditing in a Capability Approach**

In this section, we take as general reference the human-development dimensions listed above. To build a framework for analyzing public budgets and documents, firstly we shall cross them with the main domains of the auditing of public policy interventions. Then, we shall propose a set of indicators for gender auditing in a capability approach.

Before doing so, some preliminary observations are necessary. First of all, our GA model may be seen as an extension into capability metric of consolidated GA methodologies. This enlargement has been suggested by Elson (1998). She emphasizes that a human-centered pattern of development is required to integrate gender into the appraisal of overall budget strategy and medium-term economic, social and political planning. In other words, gender equality being multidimensional, it is necessary to evaluate the impacts of public policies on several aspects of women's life starting from the availability of leisure time to unpaid work and women's educational skills to their participation in political and institutional governance. In this context, the capabilities-oriented GA model we propose may be a

useful tool to follow on this line. It deals with multidimensional deprivation in the space of capabilities and takes its logical clue from our notions of human development, human core values and dimensions of empowerment. It also provides an extension of current methodologies for GA proposed by some feminist economists (see Elson, 1998 and Sharp, 2000). As stressed above, traditional GA models are mainly focused on how public resources are used for goals of equal opportunities, gender equality and efficiency of public policies. Thus, they work in the space of income and they measure only public expenditure for gender equality, rather than measuring the level of well being that such expenditure allows to achieve. Moreover, we suggest a set of elementary indicators for GA. This choice is consistent with the European Union's recent approach in measuring social exclusion.<sup>10</sup> Simplicity, intuitive validity, responsiveness to effective policy interventions and practicability are some principles applied to social indicators to make them easily understandable and practically useful for policy makers. Our proposal must be viewed in this perspective.

### **3.1 The GA Matrix**

As outlined above, the choice of some *politically accepted and locally specified* dimensions of women's empowerment is needed in order to undertake a meaningful GA exercise. Too large a set of

dimensions would mean that the exercise lost tractability and required large administrative costs. As against that, choosing too small a set could mean losing, in GA exercises, several crucial dimensions of human development. Fine tuning is surely required. For illustrative purposes, we assume that three dimensions of women's empowerment have been chosen by a government and its auditors: <sup>11</sup>

A1): Control over and access to public and private material resources

A2): Control over and access to non-material and cognitive resources (knowledge, education, services etc...)

A3): Participation and active citizenship

Hence, in order to identify relevant public interventions with respect to these dimensions, we can cross dimensions (A1)-(A3) with the main domains of public policies. Following an intuitive taxonomy for public policy and planning, we might distinguish:

P1): *Institutional Policies*, generally related to definition and legal implementation of citizenship rights and obligations in the civil, social and political sphere. They include *milieu policies* aiming to produce cultural and social changes in the organization of productive, reproductive and community-management activities and governance policies too.

P2): *Macroeconomic Policies*, i.e. management of public expenditure, taxation regimes and social security schemes

P3): *Meso and Microeconomic Policies* like regulatory regimes, commercial agreements, targeted benefits or subsidies.

By crossing (A1)-(A3) with (P1)-(P3), a GA matrix, whose entries are public interventions that must be audited using budgetary information or other information sources, phases out. The matrix is presented in the following table.

GENDER AUDITING Matrix	<i>Institutional policies</i>	<i>Macroeconomic Policies</i>	<i>Meso and mirco-economic policies</i>
<i>Control over material resources</i>	▪ Laws and other dispositions	▪ Provision of public goods and services	▪ Targeted Benefits
	▪ Social recognition of unpaid reproductive activities	▪ Mean-tested benefits ▪ Taxation Regimes	
<i>Control over non-material resources</i>	▪ Laws and other dispositions	▪ Educational Services	▪ Targeted Benefits
	▪ Work-life balance measures		
<i>Participation and active citizenship</i>	▪ Laws and other dispositions	▪ Expenditure for equal opportunities	▪ Targeted Benefits
	▪ Governance and Political Participation		

**Table II - A GA Matrix**

By looking at Table II, it may be noticed that for some entries, like work-life balance measures, social recognition of unpaid work or general gender awareness of laws and directions, a qualitative analysis is unavoidable. For others, like participation in governance bodies, public expenditure or mean-tested conferred benefits, a more quantitative evaluation may be possible.

Expenditure for equal opportunities between sexes contains either direct or indirect expenditures in Sharp's (1997) sense. Moreover, gender-oriented analysis of taxation regimes is founded in the well-documented heavier effect of indirect taxation on women's controlled income.<sup>12</sup> Finally, target benefits are here viewed as extensively as possible: they include monetary transfers to recognized groups, associations and actors of the so-called *civil society* as expressions of social participation, educational/cultural publicly financed activities, as well as subsidies to unemployed workers.

### **3.2 Indicators for Gender Auditing**

Once a GA matrix has been built, some objects of auditing are identified consistently with selected dimensions of human development. Nevertheless, assessment of the degree of gender equality of public policies does require some indicators which will enable men's and women's living conditions and the effects of public reforms or interventions on equal opportunities between sexes to be synthetically measured.

In this subsection, we mainly present and discuss some indicators for GA. Some of them are well-known indices frequently used in human development measurement (i.e. the poverty gap ratio, the school-enrolment ratio and the school-drop-out ratio). Others, on

the contrary, are less usual. Together they form a non-exhaustive and open-ended proposal.

Furthermore, these last years have witnessed an extensive discussion about the case for a *multi-level approach* in designing indicators for policy planning and auditing. Our proposal is that there should be three levels of indicators for gender auditing:

- **Level 1** would consist of a number of indicators of gender condition for the main human development dimensions that it is believed should be covered (see above)
- **Level 2** would support level 1-indicators providing some synthetic gender equity indices. In principle, there would be no limit to the number of these measures, even if in order to avoid unnecessary proliferation two fairly well-known indices should be considered: the *Gender Empowerment Measure* (which assesses progress toward gender equity in agency and public life) and the *Gender Development Index* (which evaluates gender inequality in its overall assessment of aggregate well-being of a country or region).<sup>13</sup>
- **Level 3** would consist of indicators for auditing public policies from a gender-equity perspective. These indicators must refer to items included in the gender auditing matrix.

This three-tier structure has several advantages. Firstly, it collects information about both actual gender conditions and gender

equity policies, enabling an informal consistency test between genderized practical and strategic needs and declared targets of human development. Secondly, it contains both simple indicators and synthetic indices balancing multidimensionality requirements and the need for easily communicable statistics. Finally, this three-level bundle of indicators would provide an easy exercise both for evaluating the impacts of public policies on gender equity and for feedback for policy-makers' targets of human development.

Obviously, in building this set of indicators, some information will be obtained from socio-demographic statistics and some from public budgets and other normative dispositions. In the next table, some possible Level 1 indicators are briefly presented for a developed region or country. As it is straightforward to see, Level 1 indicators provide the informational basis for the computation of UNDP's Gender Development Index (GDI) and Gender Empowerment Measure (GEM)<sup>14</sup> (Level 2). Finally, Level 3 indicators are listed with respect to the gender matrix under discussion. Some of these have previously been proposed by Elson (1998), some others are built in a similar way.

LEVEL 1- INDICATORS OF LIVING CONDITIONS			
<i>Economic Well-Being</i>		1. Per-capita income in PPPEuro	
		2. Relative and Absolute Poverty Gap Ratios	
<i>Education and Access to Knowledge</i>		3. Income Inequality (Gini Index)	
		4. Short term and Long term Unemployment Rate	
		5. Informal Sector Employment as percentage of total employment	
		1. Enrolment Ratio in Primary and Secondary Education	
		2. Enrolment Ratio in High Education	
<i>Participation</i>		3. Enrollment Ratio in Publicly Financed Specialization Courses or trainings	
		4. Drop-out Rates wrt 1-3	
		5. Ratio of Female to Male Literacy in technical topics	
		Share of paid employment in non-agricultural activities	
		Percentage of seats held by any gender in parliament	
Percentage of managerial or professional positions held in public and private institutions			
Share of official participation in NGOs, associations etc...			
LEVEL 2- SYNTHETIC GENDER INDICES			
		<i>P1</i>	<i>P2</i>
LEVEL 3- GENDER EQUITY IN PUBLIC POLICY INDICATORS			
<i>A1</i>	✓ Gender Targeted (henceforth GT) Interventions for balancing productive/reproductive activities	✓ GT Expenditure Ratio	✓ GT Income Transfers Ratio
	✓ Share of public contracts going to male-headed/female headed firms	✓ GT means-tested benefits Ratio	✓ GT Expenditure for Business Support Ratio
<i>A2</i>	✓ GT Work-Life Balance Measures	✓ Gender Access to Public Services Ratio	
		✓ Direct/Indirect Taxation Ratio	
<i>A3</i>	✓ GT High Education Spending Ratio	✓ GT Expenditure for Life-long Education Ratio	✓ GT Expenditure for Social and Political Participation
	✓ Gender Share of new Workers (managerial positions and normal positions)	✓ Gender Inequality Reduction Expenditure	
	✓ Percentage of Seats hold in Political Institutions		

**Table III - Some Indicators and Indices for GA**

Consistently with the Capability Approach, it might be necessary to orient public policies more firmly towards one gender, whereas the absolute disadvantage of this in the space of capabilities goes deeper. Hence, it is basically important to describe and analyze, locally, how the *social transformation process* of public resources and accesses in enhanced human development takes place. This will lead to description and evaluation of group behavior, social and cultural norms, women's entitlements, organization of reproductive activities, as well as cultural models and social identities.

Once some targets of human development are identified (wrt level 1 and 2), gender evaluation of public policies is simply performed by: (1) determining the distance between these and current values of selected indicators and/or indices, (2) calculating indicators for gender equity in public policies, (3) determining the effect of policy interventions by improving the Level 1-2 indicators or indices through distances from targets and actual annual rate of progress. Finally, our GA process is completed with a usual feed-back loop on developmental targets.

#### **4. Going Under: Capabilities of Caring and The Extended Reproductive Well Being**

Human development, as we have seen in section 2, refers to a physical, intellectual, and relational experience of human beings who

live together in a given social compact. It has also a political dimension as it is related to the distribution of public and private resources and its conception reflects the ways in which individuals, social groups and public administrations negotiate access to resources.

Indeed, the capability approach implies a change in vision and language of economic discourse and for this reason it also requires a change in the metric used for evaluating objectives and results.<sup>15</sup> The whole language of political accountability changes if the economic focus moves from the ground of monetary income and market transactions to that of the quality of life. On this ground, governments would be made accountable not for what it has done and spent, but for the extent to which what has been done and spent has made residents capable of doing and being in a social context.

However, the idea nurtured by residents and policy makers as to what must be considered adequate and acceptable is usually not the same and it is generally ambiguous. Residents themselves often have different ideas of it because their perceptions reflect different access to resources, social power relationships, and, on the whole, different living experiences. In this regard, a methodology for auditing public budgets has to take into explicit account how women's experience and perceptions of well being are considerably different from men's. This is a difference rooted in a daily process of

social reproduction that normally requires dealing with the maintenance of bodies, identities, domestic spaces, personal and social relations. The answers to the question "*how to live?*" are gendered because there are relevant gender differences in the answers to the questions *what to do, what for* and *for whom?*

Women, historically, have been given the final responsibility for the quality of life of the family members, adult men included. The visibility of women's work of social reproduction and its contribution to the quality of life allows for an extension of the well-being perspective to reach the gender division of labor and responsibility in the household.<sup>16</sup> This extension changes the whole idea of gender equality and poses the question not only in terms of genderized disadvantages in social bargaining but, rather, in terms of the hidden vulnerabilities, usually absorbed through an enormous amount of housework and caring. Indeed, well-being is a women-friendly analytical perspective, not only because the authors who work in this approach, starting from Amartya Sen, are usually feminists ready to recognize women's inequality as a problem of human rights and justice, but also because feminist theorists can play a major role in contributing to the whole perspective, disclosing ambiguities and hidden aspects.<sup>17</sup> The shift of focus accomplished in the capabilities approach opens a space for a gender perspective focused directly on living conditions. This perspective is capable of taking into explicit

account women and men's experiences of the costs and fragility of the process of forming capabilities and sustaining effective functionings. What is more important, an *extended reproductive well-being* perspective allows one to see the sharing of reproductive responsibilities as a social and political issue and not merely as an intimate aspect of a personal relationship (Picchio, 1996). In this way the distribution of responsibilities towards human development ultimately becomes also a problem of social and political negotiations. Moreover, an analytical focus on the social reproduction of capabilities and functionings of individuals extends the vision of the economic system taking account, in the same picture, of reproductive non-market activities, state and firms, profit and non-profit (Budlender, 1996; Picchio, 2003).

Capabilities >	Being educated and trained	Living in healthy, secure places	Moving in the territory	Feeling secure	Having access to resources	Living a healthy life	Caring	Having leisure	Being informed
Departments									
1. Education and Training									
2. Environment & Civil protection									
3. Roads, Transport and Buildings									
4. Food and Agriculture									
5. Economic policy, human resources & equal opportunities									
6. Tourism, Culture and Sport									
7. Urban & territorial planning									
8. Labour, Welfare, Non-profit Sector and Migrants									
9. Budget, administration, EU, Institutional affairs									

Table IV A Well-being approach to the Modena Provincial Budget

Consistently with an extended reproductive well-being, in the gender auditing matrix a hidden *capability of caring* has to be added.<sup>18</sup> As a matter of fact, caring for oneself and others is a hidden contribution to the economy, but it is also a capability in itself that requires resources and time to be formed and sustained. It is usually

treated as natural, thus free, or as a residual, thus as marginal, whereas to care for people requires time, self-confidence, adequate space, resources, if it is not to be degraded, into self-destruction, cynicism and/or desperation.

As well known, the process of forming each capability requires different contributions, co-operation and sharing of responsibilities among the different public departments. For instance, a person's education requires teaching, buildings, roads, transports, healthy food, equality of opportunities, culture, sport, resources and subsidies, information, etc. But all the departments involved in the various provisions which are needed to form and sustain the capability of being educated have to be aware that their function, among other things, is to co-operate in the common effort of providing the conditions for the multidimensional well-being of residents. The coordination of the departments for *a shared multidimensional purpose* impacts on the administrative organization itself that needs to be able to self-reflect on its aims and co-ordinate internally and with other local, regional, national and international institutions. It is also important to notice that departments contribute, in different ways and with different degrees of responsibility, to several dimensions of well-being. For instance, a department of Education and Training has its own specific responsibilities but also impacts on the other capabilities of residents,

such as being able to move, to live a healthy life, to care, etc. The problem is not merely one of administrative organization but also of the interaction of different, not separable human development dimensions. Young students learn better if they are cared for, have leisure and live a healthy life, because their body, mind and emotions cannot be separated. Nevertheless there is a problem of right proportions, balancing and breaking points. For instance, they need to be cared to feel secure, but not too much to be autonomous. Social breaking points could be indicated in suicidal rates, young-people depressions etc..., while a breaking point for the capability of accessing resources could be indicated in a high long term unemployment.

Well-being is the sense of public expenditure, while programs and projects provide the information on the actions whose impact must be assessed; while the money spent indicates some relative dimensions of the distribution of resources among departments and projects. Nevertheless money has to be *colored* and *weighted* within a human-development-inspired auditing matrix. In fact, there are many colors of money, according to groups inequalities with regard to their power relationships with the state and market agents, especially employers in the labor market. To have some idea of the color of public money, both spent and raised with taxes and tariffs, it is necessary to gather disaggregated information on the policy

impact on different social groups. Impacts, though, have to be weighted within a well-being metric that is assessed in terms of well-being goals. So, enlargements of human capabilities not only may require different amounts of resources allocated among different genders and groups, but they can have also different meanings in terms of material content and recognition of individual and social dignity. To this regard, gender auditing must also include a characterization of social relations and struggles to disclose discriminations and prejudices.

Thus, the auditing exercise must, ultimately, reach the crucial state of assessing the weight of money expressed not only in relative terms but mostly in terms of its adequacy to acquire goods and services in relation to the objectives and the political responsibilities assumed.<sup>19</sup>

Finally, an extended reproductive well-being perspective could lead to important changes with regard to the vision of the link between social welfare and sustainable development. On the one hand, major inequalities can be disclosed assessing the different policy impact on the well-being of different (gendered) social groups. On the other hand, by using women's wide experience of individual and social vulnerability, new visions of sustainable human development could emerge. The well-being of populations is based in the places where bodies are located and minds and relations are

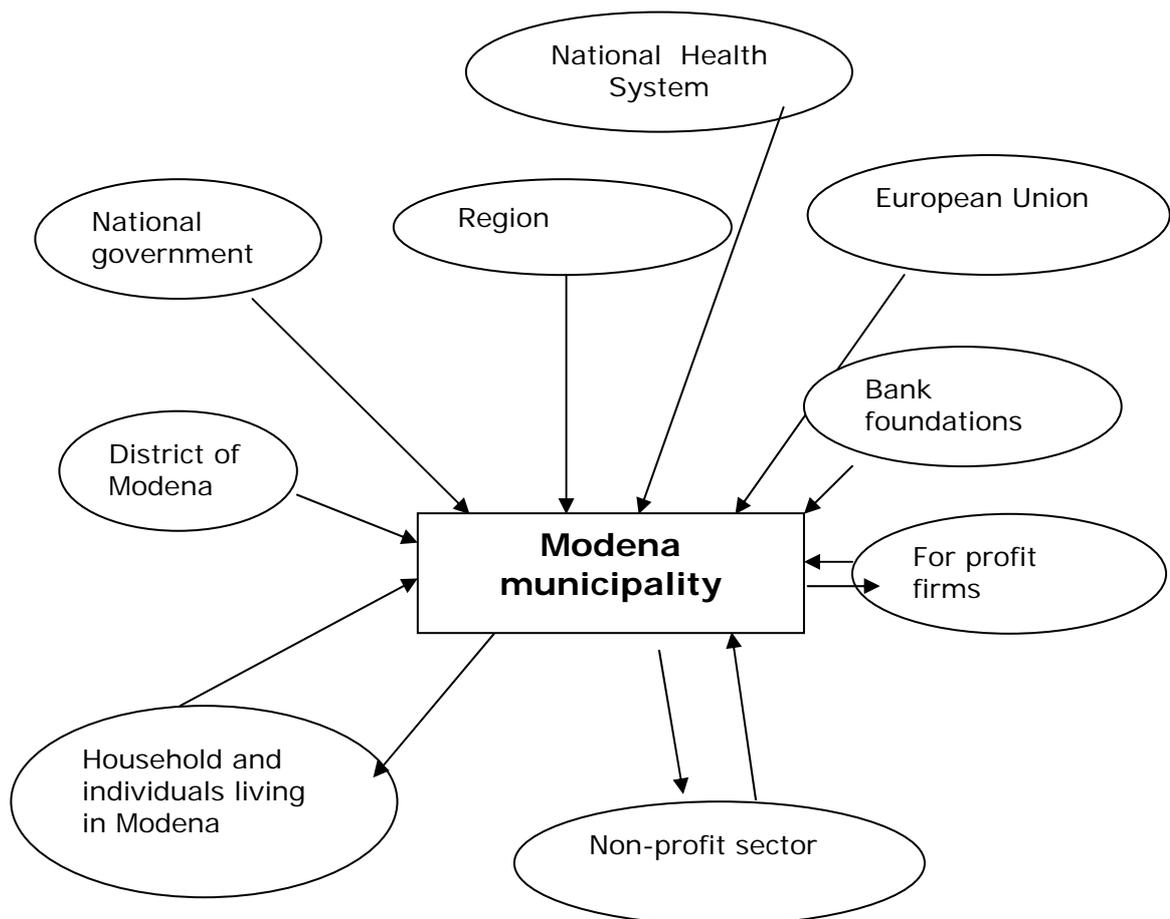
situated. This means that a politics of well being is strictly linked to a politics of place whereby the definition of place and its boundaries are open to individual and social historical experience. But, what is more important, the sense of the economic activities dealing with the provision, distribution and exchange of resources, can be deeply in tension with the well-being of the population. In this respect, the auditing of public budgets in a capability approach could become a fruitful exercise of self-reflection and a tool for efficient spending and taxation. This is an exercise that has to be done with the co-operation of residents, administrators, political representatives, and local institutions. It could allow for co-operative networking, democratic bottom-up auditing, the introduction of a less reductive view of economic and social connections and, finally, a deeper awareness and better evaluation of policy impact.

## **5. GA and the capability approach at the municipal level: the case of the municipality of Modena**

The aim of this last section is to provide an application of our methodology to budgets and policies of the Modena municipality. This exercise has been carried out by using different tools: analyses of budgets and reports, numerical simulations on collected data and interviews.

## 5.1 The municipality network

The municipality of Modena acts in a *institutional network* (where nodes are: the region, the district, bank foundations, households, non-profit and for-profit firms as well as the national health service and central government) and it collects money from the individual town residents and from other public and private institutions in the form of taxes and fees (the latter in payment of the services directly provided by the municipality). These funds allow the supply of services that directly contribute to the residents' well-being.



**Figure 1 – The building of well being at municipal level**

Network links are both formal (e.g. councils, concerted boards, partnership on specific projects, managing committees) and informal through relationships with other institutions and with individuals in the provision of public services. A *participative approach* to planning is explicitly perceived in different reports of the local administration. In these documents, one can also find a response to the extended reproductive well being approach life negotiated with the municipality by the '*women's convention*'. The latter is a group of women with different professional positions and political affiliations, that in 1998 proposed an agreement with the candidates for election for the town mayoralty. Since 1999, this group has maintained a stable relationship with the local government to promote women's participation in political life and in the definition of what well-being means.

## **5.2 Functionings, empowerment dimensions and the municipality functions**

Consistently with the approach proposed above, we now depict how the municipality functions contribute to build an extended reproductive well being by developing specific capabilities. The municipality is nearer to the definition of the local standard of living than the other institutions acting at a local level, and this becomes quite clear if we try to analyze the general functions assigned to the

municipality in the light of the empowerment dimensions identified in section 3.1:

Empowerment Dimensions	Municipality Functions
Access and control over public and private resources	Social and Welfare Sector
Control over one's body and identity	Social and Welfare Sector (prevention and rehabilitation services)
Control over one's work and other projects	Economic Development Sector - Culture and performing arts
Access to political and governance space	Equal opportunity expenditures
Control over one's mobility and safety	Municipal Service, mobility and transport
Control over one's time and recreation	Social and Welfare Sector (services to children, the elderly, etc.) Culture and performing arts Sport
Access and control over intangible resources	Public education, Culture and performing arts

**Table V - Municipality functions and empowerment dimensions**

Furthermore, one can read the expenditure side of the budget of Modena municipality by connecting each centre of expenditure with a specific capability as we propose in Table VI; note that the same *centre of expenditure* may contribute to the development of more than one capability consistently with what stressed in Section 4. Consistently with Robeyns' (2003), interpretation of Sen's approach, however, we would advise that the local government should undertake together with other local institutions and associations a process leading to the definition of a list of capabilities to endorse and to confront with in allocating funds and in the design of public policies. At local level one can use the available data to evaluate the achievement in well-being in a gender perspective and ask for more data to be collected to make the list effective.<sup>20</sup> For instance, one can use household data<sup>21</sup> to indicate gender differences in the distribution

of time and responsibilities in the process of social reproduction that lead to differences in the acquisition and maintenance of different capabilities. In this regard the importance of the capability of caring for oneself and others must be stressed, together with the different dimensions of empowerment related to the control over one's time and the capability of accessing resources and social initiatives and facilities. The data on attendance by gender of libraries, performing arts and museums and other relevant individual quantitative and qualitative information may be used to assess the relevant differences in the access to public or private (often publicly funded) services which impact on the capabilities of enjoying leisure and recreation as well as aesthetic perception.

Functionings	Types of expenditures
<i>Be trained and educated</i>	<ul style="list-style-type: none"> <li>▪ Public Education</li> <li>▪ Culture and policies towards young people</li> </ul>
<i>Live in adequate healthy and safe spaces</i>	<ul style="list-style-type: none"> <li>▪ Urban planning, environment, urban building</li> <li>▪ Public constructions and urban structures</li> <li>▪ Planning and environmental services,</li> <li>▪ Development and economic services</li> <li>▪ Housing</li> </ul>
<i>Physical mobility</i>	<ul style="list-style-type: none"> <li>▪ Urban planning, transport, mobility</li> </ul>
<i>Feel safe</i>	<ul style="list-style-type: none"> <li>▪ Municipal Police Service, Economic Development Department</li> </ul>
<i>Live an healthy life</i>	<ul style="list-style-type: none"> <li>▪ Health and social services, pharmacy, sport</li> </ul>
<i>Capability of caring (for oneself and others)</i>	<ul style="list-style-type: none"> <li>▪ Education, health and social services</li> </ul>
<i>Recreation and leisure</i>	<ul style="list-style-type: none"> <li>▪ Culture, youth-oriented policies, sport,</li> <li>▪ Development and economic services</li> </ul>
<i>Aesthetic perception</i>	<ul style="list-style-type: none"> <li>▪ Culture, youth-oriented policies, environment</li> </ul>

**Table VI - Modena municipality types of expenditure and functionings**

Once empowerment dimensions, municipality functions and expenditures are inter-twined, a set of indicators for gender auditing (like Section 3's ones) and a qualitative description of social compacts in which capabilities enlargements are located complete our framework.

### **5.3 The Capabilities of Caring**

We will now proceed by describing the role of the local government in sustaining the capability of caring for oneself and others which is crucial for a well-being seen in a gender perspective. In particular, our main focus is on the capability of caring for children under age 3. The empirical evidence shows how the largest part of caring for children especially in this age group is provided by their mothers, and recent data on Modena municipality confirm that even if men tend to participate more in unpaid work in Modena Municipality than in Italy in general, women are the main providers of caring and other domestic activities inside the family.<sup>22</sup> Moreover, it must be recalled that the function of caring has a major impact on women's activity rates as the presence of young children discourages women's labor supply whereas it has no significant impact on men's labor supply.<sup>23</sup> With regard to female activity rates Modena women's employment rate in the year 2000 was 60 percent as against 39.6 percent in Italy. This high score can partly be explained with a higher

rate of services to children aged 0-3 that reduces the fixed costs faced by women who wish to be employed.

In assessing the impact of local government policy on caring as an individual capability, the first question to answer is how the municipality can contribute to its development and maintenance. In this regard we have found that the local government does play an important role both directly (by providing child-care services) and indirectly (by encouraging the provision of services by private firms or by devising particular policies to help children and parents).

As far as public provision is concerned one should notice that Modena belongs to an Italian region where the percentage of public childcare places provided by the local government on the population of children living in the area in this age group is the highest in Italy (we recall that the percentage of children younger than 3 attending kindergarten in Italy on September 2000 was on average 6.5 percent ranging from 1 percent in Campania and Calabria to more than 17 percent in Emilia Romagna). In Modena in 1998-1999 the percentage of children under 3 years old in public municipal kindergartens was 22 percent, and the percentage of children in private kindergartens that must respect standards established by the local government (on the ratio of teachers/students, on the education programs, types of furnishing, etc.) under an agreement established with the municipality was 4 percent. Moreover consistently with the policies

promoted at regional level, the municipality of Modena has devised new types of services in collaboration with profit and non-profit organizations (playgrounds, meeting places, etc.). These services are provided by the department of public education, the expenditures devoted to this item amount to around 21 percent of the total expenditure of this sector of Modena municipality in the period 1998–2001.

The provision of child-care services in Modena can also be used to understand how network linkages may operate with regard to a special capability. We can observe transfers from the Region Emilia Romagna to the municipality targeted on the provision of child-care services, but also transfers coming from other city institutions. The municipality provides the service to the families who pay fees according to means testing, the fees collected covering only part of the cost of the service provided. By supplying this service the municipality also promotes parent participation and social inclusion of otherwise isolated families. Other private (profit and non-profit) institutions that provide child-care services act under an agreement with the municipality and must comply with criteria fixed by the municipality with regard to the quality of the service.

Another interesting issue is: 'What are the departments in the local government involved in the development of men's and women's capability of caring?'. Analysis of local budgets and reports on the

policies devised shows that the departments of the municipality involved are:

- ✓ Public education that by directly providing the services or by interacting with other institutions may affect individual caring.
- ✓ Social and health services: this department deals with the expenditures and services of the municipal center for families and a policy that provides parental subsidies (if means testing is satisfied) to families. The subsidy is given when both parents are in the labor force and one of them interrupts his/her employment to care for an under-1-year-old child who does not attend public kindergarten.

The positive effect of the municipal center for families in helping individuals in the family to provide caring has been documented and derives from the very aims of the service. As far as the latter policy is concerned, on the one hand, the possibility of leaving employment to take care of an infant child may discourage mother's return to employment; on the other hand, it may allow the development of a capability for caring by the parent involved. A simulation exercise has been performed, taking into account the likely impact of the policy on the extended standard of living (which includes also unpaid work) on the families eligible for this subsidy. The simulation has shown that families satisfying the entitlement criteria are more likely to be double earners with wife employee (mainly blue-collar) having a low

educational level and, if one considers the likely effect on extended income, mothers are more likely to take the leave and use the subsidy. Given these results, according to the literature on labor supply (Addabbo, 1999, Bettio and Villa, 1999) that shows that women with lower education level tend to stay out of the labor force after interruptions, the risk of discouraging women's labor supply is therefore confirmed. This discouragement effect (especially if one takes into account the relatively low level of income of the family) may expose the household to a higher risk of poverty spells, and, as noted by Robeyns (2003): *"even if household income were shared completely, it is problematic to assume that it is irrelevant for a person's well-being whether she earned this money herself, or whether it was earned by her partner"*.

Therefore a similar policy design, given the difference in the allocation of total working time (paid and unpaid) inside the family and the existing wage differentials, has the net effect of reducing the probability that the child will enter a public service (especially if the mother decides to stay out of the labor market, given the existing criteria that make it easier for double-earner families to have access for their children to the public kindergarten) and therefore reduces the probability that parents may benefit from social inclusion and educational services that, in Modena, as empirical analyses and interviews have shown, are connected with attendance in public care

services. Moreover, the simulation results show that the probability that the father will develop a capability for caring is significantly reduced. The latter result is in contrast on efficiency grounds with the aim of the policy itself, at least as stated in its title (parental subsidy). Furthermore, given the present welfare system, the very limited access to parental leave for non standard workers<sup>24</sup> and the general labor market situation, one can state that non standard workers are more likely to be excluded owing to the difficulty in re-entering the labor market after interruption. Thus the possibility of affecting caring as a capability is reduced for parents employed in these positions. Gender analysis of the impact of parental subsidy on the capability of care has shown the importance of taking into account the difference in labor supply and unpaid work provision by gender to carry out policy evaluation. If one wished to avoid the perverse effects which may arise one should design the policy to avoid them and also monitor the family afterwards to see whether children who stay at home during their first year have the same chance of being included afterwards in public services and how the work interruption affects mother's career and employment probabilities over the life cycle. A preferable policy design in terms of encouraging fathers to take the leave might be a subsidy proportional to parents' individual income in families who are entitled to it or a

subsidy to be paid to part-time worker parents in connection with the supply of part-time child care services.

An empowerment dimension that is particularly relevant in the area analyzed (where double-earner families are more present than on average in Italy and where total working time is appreciably high) is the dimension of control over one's time and work. Again, the question is what kinds of policies have been implemented by the municipal government in Modena with respect to this empowerment dimension? How much money is budgeted for this aim? A program which can directly be connected to this empowerment dimension is 'Times and timetable for the town' aiming at acquiring knowledge on the allocation of time by individuals in Modena and to devise a Time regulating plan for the town. Under this dimension can also be considered services apparently not dedicated but indirectly affecting the 'control over one's time and work' like the expenditure on child care, disabled and elderly services (residence and care at home) insofar as they will lighten the time constraints that are mainly binding on women.<sup>25</sup> The role of the Public service is important also in listening to new demands and problems arising from potential or actual users in order to devise new types of services to satisfy an increasing and differentiated demand and to help in conciliating working and life time.<sup>26</sup> Given the allocation of time and the existing wage differentials, a decrease in expenditure devoted to these

services is bound to increase the use of private (paid and unpaid) services and to make it difficult for individuals (mainly women) inside the household to make their different uses of time compatible.

## **6. A Final Remark**

As recently stressed by Robeyns (2003), the Capability Approach is ethically centered on individuals as well as not-ontologically individualistic. It assigns an important role to social and institutional conditions in which conversion of skills, resources and entitlements into larger capability sets takes place. This involves an open and participative process of definition of well-being based on the awareness of the complexity of the process of forming capabilities to allow for basic functionings. According to the capability approach, in this process local administrations, households, non-profit associations and firms must interact. GA matrixes and indicators can be seen as a first operationalization of a capability approach-inspired metric in gender auditing of public budgets.

However, echoing Osmani (2002), to expand voice and accountability through the budgetary process requires not only transparent and well-sounded auditing tools, but also a participatory negotiation on what must be audited. In GA, this means to enlarge genderized voices in developmental target definition, conflict resolution and impact evaluation. By taking into account women's

unpaid social reproductive work, harmonization of living and working times, adequacy of standards and different power relationships in the access to resources, it may be possible to provide a less ambiguous account of the gender-equity effects of public policies. Only in this way can a gender-auditing process, avoiding a false gender neutrality of public policies and recognizing social and individual diversities, become an instrument for effective equity and sustainable human development.

#### Notes

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2. See, among others, Li (1995), Valdes (1995) and Martha Chen (1995) for regional studies of women's human development conditions. See also Lazar (1995) for a discussion of the impact of sexism on women's self-image and self-esteem and the consequences for sustainable development. Lastly, the so-called *feminisation of poverty* is discussed in depth in Lourdes Beneria and Savitri Bisnath (1996) and in Razavi (1999). A precious source for general information is UNIFEM (2000).
3. See Budlender, Sharp and Allen (1998) and Himmelweit (2002).
4. The link between the capability approach and gender inequality has been recently analysed by Ingrid Robeyns (2003) and Bina Agarwal, Jane Humphries and Ingrid Roybens (2003).

5. For an interesting discussion of different dimensions of human development in modern social sciences see Sabina Alkire (2002).
6. On this fairly well known issue see Sen (1983, 1985, 1993) or, more recently, Mozaffar Qizilbash (1998).
7. The concept of entitlement has been introduced by Sen (1981) with respect to access (in terms of right, opportunity and possibility) to material resources. In a more general sense, we may see social entitlements in terms of access to non-material and social resources. These are profoundly related with customs, social norms, traditions or within-group rules of behavior.
8. See Sen (1985, 1993, 1999) or Alkire (2002).
9. A survey on these is presented by Alkire (2002). Sen has returned on the issue of the open list in Sen (2004, 77-80)
10. This list aims to be heterogeneous, tentative and open-ended like that of Nussbaum.
11. On this issue see Atkinson, Cantillon, Marlier, and Nolan (2002).
12. A similar short list is proposed by Sen (1997), (1999) for basic functionings in developmental processes as well as by Unifem (2000) for basic women's empowerment dimensions.
13. See Elson (1994, 1993).
14. On these indices see UNDP (1995) and Kalpana Bardhan and Stephan Klasen (1999).
15. Since both indices are well known and it is not our aim to review them, see UNDP's (1995) technical notes for details.
16. On human-development as a paradigm and its different formulations, see Fukuda Parr (2003).
17. On the dimensions of unpaid work of social reproduction and its role in the Italian economy see Picchio (ed. 2003).
18. In this regard, the special issue of *Feminist Economics* on Amartya Sen can be usefully consulted. In particular, see Robeyns (2003).
19. In caring we include unpaid work for the maintenance and transformation of goods and commodities necessary and convenient for daily livelihood.
20. In conceptual terms there is not a precise level of adequacy. Some dimensions of it can be indicated with some rigor through fuzzy logic or through various qualitative indicators that capture them and their possible changes. Adequacy is usually referable to a pragmatic social proportion indicating acceptable standards, i.e. *neither too much nor too little*.

21. Gender auditing often reveals a lack of data dis-aggregated by gender which are crucial in analysing the gender impact of policies (Elson, 1998; Sharp, 2000); on the necessity of collecting better data concerning the capabilities to be inserted in the list see Robeyns (2003).
22. For instance, like *ICESmo* a survey on the socio-economic conditions of households living in Modena carried out in 2002 and in 2006 by *CAPP-Center for the Analysis of Public Policies*, University of Modena and Reggio Emilia.
23. On the unequal distribution of time inside Italian couples with regard to total work see Addabbo (2003) and the macroeconomic consequences of this see Picchio (2003).
24. See Addabbo (1999) for analyses of Italian data showing how the behavior of labor supply for men and women differs by the presence of children in different age groups and by areas in Italy.
25. Non standard employment can be defined as self-employed and employees not working in a permanent position.
26. The different weight of the time constraints and the higher time stress for wives than for husbands in double-earner families (a type of family that is more widespread in Modena than the average in Italy) has been underlined by Robeyns (2003).
27. See for instance kindergartens open 12 hours a day which help users to model the use of the service better with respect to their working time (always respecting the educational and pedagogical criteria).

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