

Gender Budgeting in the Capability Approach
From Theory to Evidence

Tindara Addabbo

GenderCAPP

University of Modena and Reggio Emilia, Italy

tindara.addabbo@unimore.it

WiSE: Women in Scotland's Economy Series
Conference: Counting on Women – Gender, Care and Economics
24 - 26 May 2011

This version May 2011

Introduction¹

The development of gender auditing and gender budgeting has been documented in critical surveys [amongst them Sharp and Broomhill (2002), and Stotsky (2006)] showing different models according to the government's involvement in the process (inside government, outside government, mixed types) and highlighting the results in terms of government accountability on gender issues, government and community awareness of the relevance of gender auditing, and in terms of policies evaluation, changes in the design of public policies or in the budgeting process itself.

This paper focuses on the application of Sen and Nussbaum's capabilities approach to gender auditing as proposed in the literature (Addabbo, Lanzi and Picchio, 2010). The questions that it seeks to answer concern methodological issues and the implications of using this method with reference to its implementation at different government levels in Italy, where the approach has been applied at regional level to the Emilia Romagna Region (Various Authors, 2003), to the Piedmont Region (Badalassi et al. 2007) and to the Lazio Region (Addabbo, Corrado, Galaverni, La Rocca, Misiti, Picchio and Squillante, 2007), and at district level to the districts of Modena (Addabbo, Lanzi and Picchio, 2004; Dalfiume, 2006), of Bologna (Addabbo et al. 2007) and of Rome. At municipal level it has been applied to the analysis of the budgets of the municipalities of Modena (Addabbo, Lanzi and Picchio, 2004; Addabbo, Saltini, 2009), and Forlì (Addabbo et al., 2009). An assessment of different experiences carried out in Italy can be found in Addabbo, Badalassi, Corrado and Picchio (2011).

The first section of the paper introduces the approach and discusses the change of focus embedded in this methodology when applied to gender budgeting. The second section describes two initial steps in its application: the definition of a list of capabilities, and context analysis. The third section introduces matricial tools with which to apply the methodology and discusses empirical cases of its application with special regards to expenditure distribution. Section 4 highlights how by applying this approach it is possible to detect the interactions of different actors in the area and sectors of the same institution with regards to the construction of well-

¹ Previous versions of this paper were presented to the Nordic-Baltic Network on Gender Responsive Budgeting First International Conference on Gender Responsive Budgeting and Social Justice (Vilnius, 10-11 January 2008), to 'Public budgeting responsible to gender equality' international conference organised by Bilbao Municipal Government and Biscay Regional Government, with the collaboration of the European Gender Budgeting Network (Bilbao, 9-10 June, 2008) and to the Third European Meeting 'Women and the Economy' organised by the Delegación de la Mujer of the Seville Municipality (Seville, 25th and 26th March - 2010). I thank the participants to the three conferences and Antonella Picchio for the inspiring exchange of ideas and stimulating comments that lead to this new version that is also affected by further application of well-being gender budgeting carried out in Italy. I thank the Caledonian Business School, Glasgow Caledonian University for the invitation to Women in Scotland's Care Economy Conference and the opportunity to share with the participants to the conference the following notes.

being at local level and how this can produce inconsistencies or synergies. Section 5 discusses the first results on the implementation of the capability approach to gender budgeting to the capability of working whose development appears to be in a critical situation with the effect of the crisis. The last section concludes with remarks on well-being gender budgets dissemination and hints of participation.

1. Well-being gender budgets

The use of Sen and Nussbaum's capability approach extends the focus of gender auditing to the impact of policies on well-being, with its multiple dimensions and complexity, departing from an evaluation based exclusively on income or commodities. Well-being is defined at the individual level, and this, also according to feminist economics, requires investigating what happens inside the family and recognizing the possibility of conflicts amongst its members on the construction of well-being. Sen's approach to the definition of individual well-being regards it as a set of capabilities representing potential functionings, a person's freedom in terms of available functionings (the beings and doings of a person) given his/her personal features and command over resources (Sen, 1985). Capabilities can therefore be defined as the individual's opportunities to achieve functionings (like being well-sheltered, in good health, educated).² The achievement of functionings is affected by 'conversion factors' (Robeyns, 2005, 2008) related to the environment, society, and the individual. Institutions can play a key role in affecting conversion factors. For instance, by providing public schools, the State can directly affect social factors that enable the capability of being educated to be converted into achieved education; and by establishing norms to reduce pollution, the State can affect the conversion of the capability to live a healthy life into not being ill, or suffering from respiratory diseases. The government should "think from the start about what obstacles there are to full and effective empowerment for all citizens, and to devise measures that address these obstacles" (Nussbaum, 2003, p.39).

Robeyns (2007) has analysed the gender sensitiveness of the capability approach as an evaluative framework linked to its multidimensional focus on functionings and capabilities (changing the focus from means to ends) and on the centrality of human diversity (with different models and metrics to evaluate, but also with group-dependent constraints that can affect the conversion of capabilities into functionings) and individualism.

The gender perspective entails knowledge about the different roles played by men and women in the definition of well-being. If account is taken of the centrality of social reproduction as

² See Sen (1985, 1993, 1999).

recognized by Picchio (1992, 2003), Elson (1998) and Himmelweit (2002), women's role in the production of well-being for other members of the family is made explicit and, in the capability approach, the effect of this contribution on the development itself of women's capabilities is revealed.

This unequal distribution of labour is bound to produce differentiated effects of public policies, and if neglected, it may produce inefficiency in the policies enacted and/or may fail to recognize who will pay the costs of changes in public expenditure. Elson (1998) highlights the centrality of the interaction between public policy and the distribution of unpaid work by gender and the implications of public expenditure cutbacks in terms of the increase in women's unpaid work and the costs of the connected depletion of women's human resources due to their overwork, which in turns is bound to have effects on the sustainability itself of budget cutbacks in the long run.

By neglecting the changes in unpaid work inside the family that can occur after a reduction in the provision of public services, one is bound to ignore the shifts from public services to private (and mainly women's) unpaid work and its costs in terms of the human resources employed in the process and the unequal distribution of work by gender.

The effects that have been recognized and stressed in the literature and in the application of gender auditing to public policies will reproduce long-lasting differences when these effects are seen in the capability approach to gender auditing. The unequal distribution of total work by gender (Picchio, 2003) that makes women mainly responsible for the unpaid activities of care of children and elderly, in a context where child care and elderly care public services are rationed (as in Italy), can have negative effects on the development of other capabilities for the main carers, who face time constraints and discrimination in their access to the labour market. If women, owing to their total (paid and unpaid) work load, are less likely to engage in life-long learning, this may hamper the development of the capabilities of being educated and that of accessing resources (reducing the probability of career progression).

The effects of this unequal time distribution is apparent not only on the main carers' capabilities but also on those of the other family members. The unequal distribution of care work within the family reproduces differences in the intra-household development of the capability to care for others, and it induces fathers to make lesser use of parental leave (when there is the legal possibility to take such leave, and where the employer and the firm's culture make it feasible, applied analysis on the take-up of parental leave in Italy shows that, although the legal right exists, the latter conditions are not often satisfied) and to play a weak role in their children's education and growth, with psychological costs for the children.

This awareness requires not only analysis of data on the well-being of each family

member and on unpaid work, but also the devising of policies able to tackle the gender inequalities produced within the family by an unequal distribution of total work (in quantitative and qualitative terms) that can give rise to an unequal development of capabilities.

2. Context analysis and capabilities

A methodological problem to be addressed when applying the capability approach (not only to gender auditing but in any evaluation of well-being) is how to define a list of capabilities to be used. One can employ the universal list of capabilities defined in Nussbaum (2000, 2003), or follow the procedural approach described by Robeyns (2003a) or, as suggested in Addabbo, Lanzi and Picchio (2010), define a list on the basis of the functions of the institution involved in gender auditing. The process leading to the definition of a list of capabilities can be participatory. A participatory definition of the list can increase community participation in the auditing process and awareness of gender differences, and it can lead to governmental commitment to a given list.³

When a list of capabilities has been drawn up, the next step in the capability approach to gender budgeting is to conduct context analysis and devise indicators that can be used for policies evaluation. However, when capabilities are used as the referents for gender budgeting, difficulties arise in their measurement. Primary data sources on capabilities are not easily available, and one is often forced to use secondary data sources, thus encountering difficulties in the measurement of capabilities.⁴ One can therefore find measures in the available data set of the achieved functionings and on conversion factors that affect the achievement of functionings.

Public policies can play a role in the development of capabilities by creating the social environment for their development. Exploratory analysis on the possible constraints inducing the unequal development of capabilities by gender, and therefore unequal gender well-being, should be performed as the basis for the subsequent capability approach to gender budgeting analysis.

Analysis of the context using a gender perspective highlights differences in the development of

³ See Nussbaum (2003), Sen (2004) and Robeyns (2003) on the debate on endorsing a list of capabilities. A participatory definition of the list of capabilities has been followed in Corrado (2010) implementation of well-being gender budgets to the budget of a high school in Modena and is currently experimented by Giovanna Badalassi and Francesca Corrado in the gender budgeting of the municipality of San Giuliano Terme (Tuscany) budgets.

⁴ On the operationalization of the capabilities approach see Anand et al. (2004, 2005), Kuklys (2005), Robeyns (2003b), Chiappero Martinetti (2008) and Addabbo, Facchinetti and Di Tommaso (2004).

paid-work capability by gender, with women being less likely than men to be employed, and to be employed in standard positions.⁵ This in turn relates to the capability to be educated (in fact, more highly-educated women are more likely to be employed and to be continuously employed over their life cycle). Examination of the interaction among different capabilities yields useful data as the basis for assigning government spending to the development of different capabilities. In this regard, a useful secondary source of data in Italy is the Italian Survey IT SILC belonging to the wider European Statistics on Income and Living Conditions survey programme, which was used in the context analysis for the gender auditing of the Lazio Region's budgets using the capability approach in Addabbo, Corrado, Galaverni, La Rocca, Misiti, Picchio and Squillante (2007). The survey furnishes data on the interaction among different capabilities. For instance it provides data on how a person's access to health services is constrained by lack of income; in this respect, it reveals how the achievement of paid-work capability interacts with the capability to live a healthy life. Empirical analysis shows that women are more at risk of not having access to specialist examinations because of their costs (this has been found with respect both to the Lazio region and Italy as a whole), the difficulties being higher for women living alone or for single mothers.

3. From capabilities to budgets: the tools

Once the list of capabilities has been defined and the context analysis has been performed, a first step is to state, on the basis of each level of government responsibility, whether that institution affects the development of a given capability. This assessment can be represented by means of a matricial representation of capabilities by different items of public budgets.

The rows of this matrix are the capabilities, and the columns (whose choice defines a different matrix) are:

- departments of institutions (as in the capability approach to gender auditing proposed in Addabbo, Lanzi and Picchio, 2010) or
- budget-responsible units and/or elementary cost units of institutions (as in the capability approach to gender auditing analysis of the district of Bologna's 2005 budget, in Addabbo et al., 2007) or
- the institution's targets as defined in the mandate budget or in other institutional programmes (as in the capability approach to gender auditing of the Piedmont Region's 2006 Budget used by Badalassi, 2007, and in the capability approach to gender auditing

⁵ By 'standard positions' are meant full-time permanent jobs.

of the Lazio region used by Addabbo, Corrado, Galaverni, La Rocca, Misiti, Picchio and Squillante, 2007)

The following matrix has been constructed by interacting a list of capabilities embedded (according to the research group) in the functions and mandate programme of the institution analysed (in this case the district of Bologna) with reference to the various responsible units in the local government (Table 1). For each responsible unit, the contribution of the local government to supporting each capability can be analysed with reference to the elementary costs unit (Table 2) by using documents that enable the experts to select the programmes connected to each capability in the list.

Table 1 – Matrix of capabilities and responsible units – District of Bologna

Capabilities Responsible Units	Cognitive	Access to public and private resources	to live an healthy life	to care for oneself and others	to enjoy art and culture	to live in adequate, healthy and safe spaces	Physical mobility	Participation and active citizenship
01 Planning								
02 Communication								
03 General Secretariat								
04 General and Institutional Matters								
05 Law and administrative unit								
06 Public Work Coordination								
07 Managing and Internal audit								
08 Estate, School and Provincial Education Office								
09 Budget, economic and finance planning								
10 Human Resources								

11 Electronic information systems and services								
12 Environment								
13 Agriculture								
14 Animal protection and development								
15 Transport and land planning								
17 Personal and Community Services								
18 Culture, Sport and tourism								
19 Crafts, Trade and Manufacturing								
20 Road conditions								
21 Building								
22 General Management								

Source: Table 1 p.13 in Addabbo, Corrado, Ferrari and Picchio (2007)
our translation

Table 2 – Capabilities by responsible unit, cost units, programmes and activities

Responsible Unit	Cost Unit	Programme	Activities	Capabilities

Source: Addabbo, Corrado, Ferrari and Picchio (2007) p.16
our translation

Having analysed the possible direct and indirect impact exerted on the development of the capabilities by each unit and by each programme related to that cost unit, one can use the indicators collected in the context analysis with regard to that specific capability to assess the

impact of the programmes and to provide policy suggestions (Table 3).

Table 3 – Capabilities, context and policies suggestions

Capabilities	Indicators	Context	Policies Suggestions

Source: Addabbo, Corrado, Ferrari and Picchio (2007) p.17 *our translation*

An estimate of the share of total expenditure disaggregated by type (current and capital/direct and indirect) can then be obtained by analysing budget data and programmes (using the tools defined above).

On analysing the gender effect of programmes using the capability approach, reference is made to the analysis of capabilities and their functionings in the area. For instance, schemes to promote employment in the Lazio Region (Documento di Programmazione economico finanziaria regionale 2008-2010) can contribute positively to the development of capabilities to work (whose measurable functionings show a gender gap to the disadvantage of women) and to the capability to be trained by acquiring on-the-job-training. The link revealed by the context analysis between the capability to work and other capabilities (like living a healthy life) and the observed gender differences entails consideration of the planned expenditure relevant to work capabilities (and in this regard the evaluation should provide data on the net effect on the employment probabilities of the beneficiaries by gender, as well as data on the quality of the employment created) and indirectly to other capabilities as well.

In this regard a methodological problem concerns the assignment of the expenditure related to a given programme which can affect more than one capability, so as to avoid multiple counting. The assignment of programmes to capabilities is certainly not straightforward, and it requires budget analysis as well as qualitative analysis based on interviews with department managers and officers that can be extended to civil society members. When applying this approach to the Piedmont region's budget, Badalassi (2007) conducted qualitative evaluation inside the government by establishing how the region's total expenditure could be distributed by each capability, whilst Addabbo, Badalassi, Corrado, Ferrari and Picchio (2007) restricted their analysis to selected centres of responsibilities, whose effects on different capabilities in the District of Bologna's budgets were analysed. Addabbo and Saltini (2009), in their

implementation of the approach to the gender analysis of work-life balance policies and on the policies affecting the capability of living in secure spaces and being/feeling safe for Modena municipality, used qualitative/quantitative analyses and developed a system of indicators to be used for budget analysis.

One solution used in the empirical analysis has been to assign the programme expenditure entirely to the capability most directly connected to the aims of the programme, although acknowledging the effect of the same programme on other capabilities. For instance, training programmes affect both the capability to be trained and educated and the capability to work (if they positively affect the individual's probability of being employed). One can assign the expenditure entirely to the cognitive capability whilst acknowledging its likely effect on other capabilities as well. Programmes on improving road conditions can positively contribute to the capability of physical mobility, and this may in turn improve the capability to work by reducing commuting costs and time constraints. In this case, too, the criterion of the greatest impact of the expenditure may require that this programme be assigned entirely to the capability of physical mobility. Schemes by the Modena Municipality Economic Activities Department to create crafts and small trade firms in an area of the town directly affected the capabilities to work of those people – also women – directly involved in the programme; but they also, as applied research showed, contributed to the capability to feel safe of inhabitants and passers-by.

Another procedure to tackle the problem of the implementation of the capability approach in the budget analysis has been undertaken in the well-being gender auditing of Modena municipality (Addabbo and Saltini, 2009). On the basis of the analysis of each programme and by means of qualitative analysis based on interviews with department managers and officers and surveys on the population and on the individuals directly involved in the programmes, each programme's expenditure has been assigned to the involved capabilities with different weights. Then the expenditure assigned to each capability has been distributed by gender according to capability gender sensitive indicators. In order to show the application of the procedure, the programme 'Childhood policies' of the Modena Municipality that includes current and investment spending on child-care services and schools for children aged less than 6 is here analysed. Programme's expenditure has been found to affect different capabilities. Childcare services of good quality can have a positive effect on children's cognitive capability and, in a context like Modena with a relatively very low fertility rate, can also improve their social interaction with other children. The service provided to the family is assigned at a tariff (subjected to means testing) that does not cover the whole cost sustained by the municipality, having a positive effect on the capability of access to public resources. The presence of

childcare is also positively affecting parents' capability to work (by reducing their fixed costs of working); parents' capability of taking care of others (through the exchange that occur between the family member and the kindergarten educators) and affects the capability of social participation with new roles played by the services in participative urban planning, in strengthening the social tissue and as a space of public learning. The total expenditure has been distributed to each capability by applying the following weights derived from qualitative/quantitative and programme aims analyses:

- Cognitive capability 35%
- Working and carrying on business 20%
- Caring for others 25%
- Access to public resources (services and transfers) 10%
- Participating in public life and living in an equitable society 10%

The expenditure assigned to each capability is then distributed by gender. Cognitive capability, social participation and access to resources have been distributed according to the share of women in Modena population. Women's share of the capability of working has been fixed at 70% by taking into account gender gap in employment rates and time allocation, women's share of the capability of caring for others has been computed by using women's share of unpaid care and domestic work by using time allocation data.

The procedure can be outlined as in Table 4, where the distribution by type of expenditure (current or capital) is the one that follows public budget disaggregation. A further step will consist in the assignement of each programme expenditure to current and capital categories on the basis of their impact on capabilities. Well-being accounting in assessing the possible impact of expenditures on human well-being, can lead to change the nature of expenditure from current to capital. Take for instance current expenditure on child-care and schools, if one considers its impact on the building and development of capabilities that are bound to have long-term effects on children and parents affected, this can be considered as investment spending.

Table 4 – Well-being gender impact of programme’s expenditure

Programme (code, and responsible unit)									
Capabilities	Expenditure						Programme's total amount		
	Current		Investment		Total		€	% expenditure on unit	% exp.on total exp.
	€	%	€	%	€	%			
Cognitive									
gender impact									
live a healthy life									
gender impact									
working and carrying on business									
gender impact									
Access to public resources									
gender impact									
live in healthy and secure places									
gender impact									
move in the space									
gender impact									
care for others									
gender impact									
care for oneself									
gender impact									
Participating in public life and living in an equitable society									
gender impact									
Total estimated impact of well-being									
gender impact									

A complete gender auditing analysis using the capability approach would require analysis of the contribution of different sectors to structural support for the different capabilities embedded in the government and/or the contribution of different levels of government to the capabilities, making the interaction and the responsibility of each level of government visible (Table 5). Table 5 reports a list of capabilities more general than the one defined in Table 1, because in this case we need a more general definition of well-being that relates to more than one local government. The analysis can also be extended to other social actors operating in the area; these may interact with public government in the structural support for well-being and capabilities development as it will be discussed in the following section.

Table 5 – Matrix of capabilities and level of government

Level of government				
Capabilities to:	Municipality	District	Region	State
Be trained and educated				
Be informed				
Work				
Access to public resources				
Live a healthy life				
Feel secure				
Care for oneself				
Care for others				
Enjoy art and culture				
Live in adequate, healthy and safe shelter				
Physical mobility				
Participation and active citizenship				

4. Inconsistencies and interactions in the composition of well-being at local level.

Applications of the capability approach to gender auditing at the municipal level of government (a level of government that, in the Italian system, is closer to citizens’ daily life-needs) by Addabbo, Lanzi and Picchio (2004) and by Addabbo and Saltini (2009) on the Municipality of Modena show how different actors have roles in the building of citizens’ well-being. In this step, the extended flow of the well-being production can be implemented with reference to the area on which the government subject to gender auditing has a direct effect.⁶ Researchers thus highlight the network of actors that can affect well-being at local level and the interactions among them, focusing on each well-being dimension.

By using the capability approach in a gender perspective to audit policies and expenditures at local level, it is possible also to reveal contradictory outcomes of the policies enacted by different sectors of the same government, different levels of government, or different actors at local level.

For instance, with regard to the capability to care of children aged 0 to 3 years old in Italy, and taking the case of the Modena Municipality, one can recognize the interaction between women’s associations and the municipal government in the building of municipal public childcare services⁷ that directly affect the capability to care of the children and indirectly affect the capability to work of their parents (showing a greater effect on mothers’ labour supply, which is found to be more sensitive to the presence of child care services), and (because of the way in which they are designed to encourage parents’ participation) the capability of the parents to participate in society. One can also see how families can contribute by paying fees to use the

⁶ A theoretical description of the extended flow of well-being production can be found in Picchio (2003).

⁷ The interaction between the two actors in the creation of the services was recognized by means of a historical analysis of documents and interviews relating to the time when the services were created in the town. The results of this analysis are in Addabbo, Maestroni, Picchio and Rovinalti (2003).

services, and how other levels of government (Region, the State) or other institutions (bank foundations, firms) can play a role by funding public child care services, or by opening child care facilities within firms that make places available not only to employees' children but also to those of local residents. However, analysis of all the departments in the municipality showed that child care services are provided by the Public Education Sector, and that there is another department (the Social and Health Services Department) responsible for a policy that pays an allowance, subject to means testing, to families during their child's first year of life, provided that one parent leaves his/her job to care for the child and that the child does not attend a public child care facility for that year. This allowance may affect the capability to care directly for the child of the parents, but it has been found to negatively affect the capability to work of mothers, who are more likely to quit work and not return to their jobs after their child's first year of life.⁸ This is an example of how two different sectors of the same government can have contrasting effects on the same capability which is of special importance when taking a gender perspective in the local context (owing to the gender differences that the context analysis may reveal): the capability to work and its conversion into the functioning of being employed. By supplying the public child care services, the Public Education Department can reduce the constraints on the allocation of parents' time that are particularly binding for mothers (who, according to the observed distribution of unpaid work, are still mainly responsible for child care within the family) and enable conversion of the capability to work into the functioning of being employed. On the other hand, the allowance paid to parents during the child's first year of life and introduced by the Social and Health Services Department of the same municipality, given the current gender distribution of unpaid work and the current gender wage differentials, induces mothers to leave their work for one year to take care of their child, an interruption that has been found to have a negative effect on mothers' capability to work, reducing their probability of returning to employment afterwards. The application of gender auditing under the capability approach revealed these contrasting effects to the local government, and a monitoring of parents' employment condition after the first year of the allowance has been suggested.

Firms can supply directly kindergarten services to their employees' children. However if attendance at public child care facilities may increase the capability to social interaction of children and their families, this positive effect on social interaction is limited if the child care service is reserved for only the children of the firm's employees. The provision of child care at the firm level has a negative effect on the development of social interaction if it is not available to other citizens' children as well. This shows how the action of different actors may have

⁸ A microsimulation analysis of this policy induced Addabbo, Lanzi and Picchio (2010) to highlight this discouragement effect on women's employment probability.

contrasting effects on the same capability. In the case of the Municipality of Modena, this contrasting effect was remedied by opening the firm's child care services to the town's residents not employed by the firm, and allocating a percentage of places in the facility to the latter.

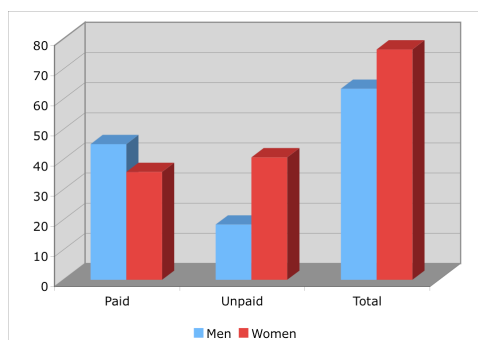
The same policy may have contrasting effects on different capabilities. Consider the introduction of limited car access to town centres established by local governments. This will have a positive effect on the capability to live a healthy life if it reduces pollution, but it may have a negative effect on both the physical mobility and feeling safe capabilities; a negative effect that directs attention to implementing the service with regard to those subjects who are more vulnerable. Various policies have been adopted to reduce the negative effect of this limit: they range from reduced (and publicly subsidized) taxi fares for unaccompanied women, to places reserved for women in car parks served by 'park and ride' facilities, and the increased policing of town centres.

5. A focus on the capability of working

In this Section a special attention is devoted to the gender impact of public policies on the development of the capability of working of particular interest given the effect of the crisis. This analysis is currently performed at the district level with reference to the District of Modena in Italy.

The context analysis measures gender inequalities in the development of this capability as expressed by its observable functionings like employment rates, type of contracts, hours of paid work and assessment of work-life balance, gender wage differentials. We can measure index of deprivation in terms of duration of employment in unstable jobs, duration of unemployment and resignation or dismissal within the first year of a child's life. With reference to the District of Modena, the context analysis shows higher unemployment rates for women, women overrepresentation in non standard employment (not full-time permanent) limited access to apical positions and, though higher with respect to the National average, lower employment rates for women. As shown in Figure 1, Modena is still characterized by a time allocation that shows gender inequality in the distribution of paid and unpaid working time with women bearing a higher total work (paid and unpaid) load.

Figure 1 - Time allocation - double earners with children - Icesmo2 - Modena - 2006



Source: Tindara Addabbo and Anna Maccagnan (2010)

When we focus on the capability of working at district level we can see that the District has departments dealing with labour and employment centres, and can directly influence this capability, which, as the gender perspective reveals, is strictly interrelated with the development of other capabilities usually neglected in economic analysis: these are quantifiable, for example in unpaid domestic and care work performed mainly by women. The Provincial council can intervene in the development of the capability to work and do business by direct exercise of its powers over labour policies, by supporting women's enterprises, by acting indirectly in the spheres of education and training, and by forging links with other agencies which are more directly responsible for care services. Moreover the very interaction of the capability of working with other capabilities (like the capability of caring for others) shows the relevance to extend the analysis also to other levels of government responsible for policies that can affect other capabilities or the very capability of working (Table 6). During the crisis the Municipality of Modena, that is responsible for the supply of public childcare services whose role in the development of the capability of work has already been analysed in Section 4, has taken into account during the year the drop in family income in the procedure leading to the assessment of the amount of fees that the family should pay to access the service and this policy provides a positive effect in the continuity of mothers' labour supply.

Table 6 - Capability of working, interaction with other capabilities and other levels of government

Level of government				
Capabilities to:	Municipality	District	Region	State
Be trained and educated				
Be informed				
Work				
Access to public resources				
Live an healthy life				
Feel secure				
Care for oneself				
Care for others				
Enjoy art and culture				
Live in adequate, healthy and safe shelter				
Physical mobility				
Participation and active citizenship				

The greater importance for women of non-standard contracts is a signal, to the economic policy authorities that set themselves targets for equality, of the urgency of adopting policies to guarantee the stabilisation of labour, for instance, by offering non-standard workers more access to training. This would increase the likelihood that when they accept non-standard jobs, when entering or returning to paid employment, they will not find themselves in a trap that is hard to get out of. In the supply of training courses attention should be paid to time budget to avoid women's underrepresentation or drops out from courses.

In the crisis the higher share of women in non standard positions having a limited access to unemployment benefits and in a the pool of inactive who are not covered by unemployment benefit highlights gender inequality in the cost of being unemployed. Differences occur also within the group of women: lower educated women are more exposed to the risk of exiting forever from the labour force and women coming from other countries are more exposed to the risk of returning to their country without work or not to join their partner if they are outside Italy.

5. Participation and dissemination

A crucial point in the definition of well being concerns the definition of well-being dimensions relevant for the budget analysis. On this regards in this paper we have used the well-being dimensions intrinsic in one institution criterion, or, for the reference to a specific area, Robeyns' criterion of identifying the context specific list of capabilities. However in this step a participatory method can be followed to take into account the community perceptions of dimensions and on their relevance in defining well-being. An attempt of taking this participatory approach has been followed by Francesca Corrado (2010) analysis on the implementation of well-being gender budgets to the budget of a high school in Modena where the students have been collectively involved in the process of definition of the list of capabilities and in choosing the indicators most relevant to those dimensions. Sensitive analysis on the different results (participatory rather than expert) on the well-being definitions can then be performed.

Turning to another crucial issue for gender auditing, related also to the issue of extending the discussion on the definition of well-being and the evaluation of the government actions, is the transmission of the results to the administrative body and community.

This is a necessary step to increase awareness and make the approach a stable part of the budgetary process. In this regard, the use of the language embedded in the capability approach for gender auditing can make communication easier.

The implementations of the approach conducted confirm this finding by showing that the kind of language used is able to enhance communication amongst the different levels of government involved in the process. This has been evidenced, for instance, by the contacts established by the Province of Modena with other municipalities in the district to promote the application of gender auditing also to the municipalities in the district, with a view to the extensive application of the capability approach to gender auditing.

References

Addabbo, T., Badalassi, G., Corrado, F., Picchio, A. (2011) 'Towards an extended social reproduction approach of well-being: gender budgets in local government in Italy' in Addis, E., DeGavre, F. de Villotta, P., Eriksen, J. (eds), *Institutions and well-being: a gender perspective*, Ashgate, Aldershot, UK and Burlington VT (USA).

Addabbo, T., Corrado, F., Picchio, A. & Saltini, S. (2009), *Amministrazione Comunale di Forlì - Rendicontazione in chiave di benessere di donne e uomini - Progetto di fattibilità*, GenderCAPP, Ottobre 2009.

Addabbo, T., Badalassi, G., Corrado, F., Ferrari, E., Picchio, A. (2007) 'Amministrazione Provinciale di Bologna. Rendicontazione in chiave di benessere di donne e uomini' Research Report.

Addabbo, T., Corrado, F., Galaverni, M., La Rocca, D., Misiti, M., Picchio, A., Squillante, D. (2007) *Bilancio di genere della Regione Lazio in un approccio sviluppo umano*, Rapporto di Ricerca, GenderCAPP, Regione Lazio.

Addabbo, T. Lanzi, D. and Picchio, A. (2010) 'Gender Auditing in a Capability Approach', *Journal of Human Development and Capabilities*, Vol. 11, Issue 4, November 2010.

Addabbo, T., Maestroni, V., Picchio, A. and Rovinalti, Y. (2003) 'Alcune riflessioni sulle interazioni fra bilanci pubblici della Provincia e del Comune di Modena e l'approccio dello sviluppo umano' Capitolo 5, Seconda Parte, Sezione II, in Various Authors (2003) *Studio di fattibilità per la costruzione del bilancio delle amministrazioni pubbliche secondo un'ottica di genere*, Rapporto di Ricerca Finale, Bologna, Gennaio 2003.

Addabbo, T. and Maccagnan, A. (2010) 'Lavori e costruzione del benessere in una prospettiva di genere' in Baldini, M., Bosi, P., and Silvestri, P. (eds) *Le città incartate mutamenti nel modello emiliano alle soglie della crisi*, Bologna: Il Mulino.

Addabbo, T., Saltini, S. (2009) *Gender auditing del Bilancio del Comune di Modena secondo l'approccio dello sviluppo umano*, GenderCAPP-Comune di Modena, Maggio 2009.

Anand, P., Hunter, G. and Smith, R. (2004) "Capabilities and Wellbeing: Evidence Based on the Sen-Nussbaum Approach to Welfare", Open discussion papers in economics, 47.

Anand, P., Hunter, G., Carter, I., Dowding, K., Guala, F. and Van Hees, M. (2005) "Measuring Human Capabilities", Open discussion papers in economics, 53.

Badalassi, G. (ed) (2007) *Bilancio di genere della regione Piemonte 2006*, Ires Piemonte, Regione Piemonte, IGF, Edit 3000, Turin, Italy.

Chiappero Martinetti, E. (2008) 'Complexity and vagueness in the capability approach: strengths or weaknesses?' in Alkire S., Comim F., Qizilbash M, (eds), (2008) *The capability approach: concepts, applications and measurement*, Cambridge University Press.

Corrado, F. (2010) *De – costruzione del bilancio scolastico nell' approccio benessere. Che Genere di Bilancio?*, GenderCAPP, *CappPapers*, 74, available at www.capp.unimore.it

Dalfiume, M. (ed.) (2006) *Oltre Le Pari Opportunità, Verso Lo Sviluppo Umano. Il Bilancio Di Genere Nella Provincia Di Modena*, Milano, Angeli.

Elson, D. (1998) 'Integrating gender issues into national budgetary policies and procedures: some policy options' *Journal of International Development*, Vol.10, 929-941.

Himmelweit, S. (2002) 'Making visible the hidden economy: the case for gender-impact analysis of economic policy' *Feminist Economics* 8(1), 49-70.

Himmelweit, S. (1999) "Caring Labor" *Annals of the American Academy of Political*

and *Social Science* 561: 27–38.

Kuklys, W. (ed.) (2005) *Amartya Sen's Capability Approach: Theoretical Insights and Empirical Applications*, Berlin, Springer Verlag.

Nussbaum M.C., Sen A.K. (eds) (1993) *The Quality of Life*, Oxford University Press, Oxford.

Nussbaum, M. (2000) *Women and Human Development. The Capabilities Approach*. Cambridge: Cambridge University Press.

Nussbaum, M. (2003) 'Capabilities as Fundamental Entitlements: Sen and Social Justice', *Feminist Economics*, 9(2-3), pp. 33-59.

Picchio, A. (ed.) (2003) *Unpaid work and the economy: a gender analysis of the standards of living*, London: Routledge.

Picchio, A. (1992) *Social reproduction: the political economy of the labour market*. - Cambridge: Cambridge University Press.

Robeyns I. (2003a) 'Sen's Capability approach and gender inequality: Selecting relevant capabilities', *Feminist Economics*, 9 (2-3), 61-92, July-November 2003.

Robeyns, I. (2003b) 'The capability approach: an interdisciplinary introduction' mimeo, Amsterdam: University of Amsterdam.

Robeyns, I. (2006) Measuring Gender Inequality in Functionings and Capabilities: Findings from the British Household Panel Survey, in Bharati P and Pal M. (eds) *Gender Disparity: Manifestations, Causes and Implications*, Anmol Publications, New Delhi, India.

Robeyns, I. (2007) 'Social Justice and the gendered division of labour: possibilities and limits of the capability approach', paper presented at the Gender and Well-Being Third Symposium, Barcelona, June 25th-27th 2007.

Robeyns, I. (2008) 'Sen's capability approach and feminist concerns' in Alkire S., Comim F., Qizilibash M, (eds), (2008) *The capability approach: concepts, applications and measurement*, Cambridge University Press.

Sen A.K. (1985) *Commodities and Capabilities*, North Holland, Amsterdam.

Sen, A.K. (1993) "Capability and Well-Being", in Nussbaum M.C., Sen A.K. (eds) (1993) *The Quality of Life*, Oxford University Press, Oxford, pp.30-54.

Sen, A.K. (1995) "Gender Inequality and Theories of Justice", in Nussbaum M.C., Glover J. (eds) (1995) *Women, Culture and Development*, Oxford University Press, Oxford, pp.259-73

Sen, A.K. (1997) *On Economic Inequality*, (2nd Edition) Clarendon Press, Oxford.

Sen, A.K. (1999) *Development as Freedom*, Alfred Knopf, New York.

Sen, A.K., (2004), "Capabilities, Lists and Public Reason: Continuing the Conversation", *Feminist economics*, 10 (3), pp.77-80.

Sharp, R. and Broomhill, R., (2002) 'Budgeting for equality: the Australian experience', *Feminist Economics* 8 (1), 25-47.

Stotsky, J.G. (2006), *Gender Budgeting*, International Monetary Fund Working Paper, Washington: International Monetary Fund, WP/06/232.

Various Authors (2003) *Studio di fattibilità per la costruzione del bilancio delle amministrazioni pubbliche secondo un'ottica di genere*, Final Research Report, Bologna, January 2003.