

The Popular Financial Reporting and Gender Accountability, the Integrated Approach in Municipalities and Public Bodies

Paolo Pietro Biancone

Full Professor

Silvana Secinaro

Researcher

Valerio Brescia

Phdstudent

Department of Management

University of Turin

Turin, Italy

Abstract

The term gender auditing does not imply public budgets distinguished for men and women, but rather: an analysis of the government budget to establish the budget's differential impact on women and men and on different groups of women and men. After providing a definition, the study focuses on a possible approach for the achievement of a popular financial reporting based on gender accountability. A case study shows how there is a difference in preferences between men and women in policy choices and economic representation priorities. Gender accountability provides the possibility to increase transparency, efficiency and effectiveness of the policies and reports.

Keywords: gender accountability, popular financial reporting, political choices, priority gender

1. Gender accountability

The term gender auditing does not imply public budgets distinguished for men and women, but rather: 'an analysis of the government budget to establish the budget's differential impact on women and men and on different groups of women and men.' (Budlender, Sharp and Allen, 1998). In the first instance, the gender auditing analysis arises the degree of verification. Equity has been reached by sexes and is therefore a tool to monitor fairness and improvement. For example, it has been found out, by analysing the distribution of the costs, that the government invests more in higher male presence areas (as found for example in Australia where the investment expenditure is greater towards the automotive and transportation industry rather than in sectors with greater presence of women such as textiles (Sharp, 2000). It is not possible to guarantee government budgets and policies to be efficient if they do not account for transfers in resource use between the oriented market, the paid productive sector and the unpaid reproductive sector. Instead, they are more likely to transfer costs than to minimise them. They are likely to a false economy. This can have feedback effects on other sectors in the economy. Additionally, since women provide a disproportionate amount of resources in the form of their unpaid labour in reproductive activities compared to men, such budgetary actions are also gender-biased. This raises significant questions of social justice about who bears the budgetary changes.' Budlender, (Sharp and Allen, 1998). The gender auditing of public budgets also provides for, as an object, the analysis of links between budget items, programs and policies pursued by the bodies subject to auditing: gender-sensitive budgets, with their specific focus on budgets, link budgetary allocations with policies and programs. This link is crucial in establishing the capacity of gender-sensitive budgets to assess progress towards desired outputs and outcomes in relation to gender equality. Furthermore, this audit function is enhanced in gender-sensitive budget exercises which require that government agencies identify gender disaggregated indicators of performance with which they can be assessed for improvements over time (Sharp, 2000).

Basically, the fact that numerous gaps in gender-disaggregated data have been identified has been an important spin-off from this. In several cases this has resulted in the implementation of strategies to improve data collection at both individual government agency and national statistical bureau levels. Establishing criteria against which progress will be measured and ensuring the collection of adequate data are essential elements in any strategy to achieve gender equality. The impact analysis of public policies from a gender perspective implies the fact that one cannot ignore the impact of policies on a total labour component of which women are the main dispensing factor: unpaid labour that is the different distribution of work, did not pay for men and women to bring about a different effect of public policies for the both of the m. For example, the effect comes to be known when you lay down the cuts in health spending necessary to consider the transfer of costs from the paid staff of public hospitals to the unpaid work of women in families (Elson, 1998). Elson stresses that this is not actually a cost saving but rather a transfer of costs. To assess the impact of public policies the n becomes a tool to use data from time budgets that allow to assess how women are overused in the provision of domestic and care work, in addition to evaluate the costs of a long-term policy of public spending reduction of in terms of exploitation and erosion of women's human capital. 'Gender mainstreaming' came to surface as a concept in the early 1990s (Andersen 1993; Razavi and Miller 1995; Council of Europe 1998). It describes the efforts to scrutinize and reinvent processes of policy formulation and implementation across all issue areas and at all levels from a gender-differentiated perspective, to address and rectify persistent and emerging disparities between men and women. In contrast to with anti-discrimination law and policy that seek to remove institutional barriers to women's equality with men, gender mainstreaming starts from the acknowledgement that gender differences shape policy processes and outcomes. The economic and social importance of the labour market has led both mainstream and feminist researchers to see women's participation in it as a main and essential condition to meet those demands. Because labour market attainments are the most important determinants of life chances, the gendered division of labour between breadwinner and housewife not only makes women economically dependent on their spouses in the immediate present, but also prevents their equal access to social rights that are tied to paid labour in the long term (Sainsbury 1993, 1996). Much of the debate about good governance has focused on public sector management and on the ability of governments to make and implement public policy, on the effectiveness of public programmes and on the strength of public institutions. These include an examination of the government budget and the public investment programmes (World Bank, 1997). Good governance has also been linked with issues of human rights, participation, representation, law making, leadership and democratization.

However, debates about good governance and democratization continue ignoring the various ways in which women are excluded from these processes and at all levels of policymaking (Goetz, 1997). Since it has travelled from the realm of feminist theory to local and global policy application, gender mainstreaming has been highly contested. Political accountability is fundamental in a democratic society. Societal changes such as the marketization of the public sector have, however, made accountability issues complex and negotiable (Djerf-Pierre, 2013). It is important the definition of accountability in public structures because of this multi-level influence of public policy in the process of informing, justifying, evaluating and sanctioning. The definition of accountability that it is presented takes into account the problem of 'Many hands' (Thompson, 1980), which emphasizes that in different public policies, actors, A and B, can intervene. Hence the actor (s) who intervene (s) in policy formulation can be different from the one (s) who intervene (s) in policy implementation. In a representative democracy, accountability for following policies is linked to the actors: an actor can, at different points of the policy process, hold legislative power, executive power and public institutions that have attributions and obligations to inform / justify decisions and actions that are carried out under that public policy. In her/his turn, actor B can hold legislative power, organizations' auditing (internal or external), autonomous public organizations (such as Ombudsmen), judicial power, citizens (directly or through different civil society organizations and non-governmental organizations), interest groups, media, international bodies, or research institutions with the rights or attributions to be informed and to monitor the accountability process. Finally, this distinction between different actors, A and B, is also present in each one of the levels of government that participates in public policy. In some underdeveloped countries, such as South Africa and Sri Lanka, a fair distribution of actual expenditure and services between women and men will not by itself ensure that women are empowered and their human rights achieved. Programmes to support these objectives must be made as funding priority. It is useful to compare actual expenditure with expenditure that would be required to achieve specific quantifiable objectives (Elson, 2002). In this paper, our aim is to verify if the gender accountability can answer the different needs required in the transparency of the budget process in public policy.

Indeed, people ask themselves whether there is differences between the needs of men and women and if Popular Financial Reporting is able to answer this need for differentiated transparency.

1.1 Frame of reference: Gender accountability and policy

A government's budget represents a statement of its priorities.

During the past 25 years, the international community recognized that gender equality is essential for sustainable economic growth and full social development, and it has called upon nations to use the ir budgets to promote gender - equitable resource allocation and revenue generation. More than 60 countries have answered this call by implementing gender-responsive budgets at national and sub national levels. However, gender-responsive budgeting is virtually unheard among public finance scholars and U.S. public administration scholars and practitioners (Rubin et all. 2005). Here we define gender-responsive budgeting, discuss the need for it, describe the learned lessons; and debate about its potential as a budget reform. We hope urinalysis will bring gender-responsive budgeting into the mainstream of research in the U.S. public administration community and into the practice of government budgeting. Primary reference for the Gender Budget and the Report to the European Parliament on gender budgeting was introduced in June 2003 (European Parliament, 2003). The track document regarding about threading of gender budgeting a bigger picture, was taken up and formally adopted by the European Parliament at its meeting on July of the same year. The Gender Budgeting is defined as a tool that allows you to "adopt a gender impact assessment in all levels of the budgetary process and to restructure revenues and expenditures in order to promote equality between men and women ". It is the reforested as applying gender mainstreaming, bringing the gender perspective into all policies, according to a broad vision of promoting fair conditions and balanced growth, because "gender budget strategies must be implemented in a broader macro-economic context which bolsters the development of human resources and human capital". In this logic, and according to the application of an efficient and effective perspective because founded on facts, "the methodology of gender budgeting must tackle socio-economic inequalities between women and men according to the different realities at local, regional, national and European " concept; this is extremely important for the effective dissemination of gender balance.

The gender reading of the budget is, indeed, a strategy that manages to bring to light and enhance the specificity of the territory in which it is made, as well as to highlight the administration features to which it applies, leading to efficient use of economic resources, without waste and potentiating investments. These are considerations that suit perfectly the latest connotation. The public administration; is increasingly being understood as a new, stronger entity that can generate development as it is able to measure and to know the needs of the territory and to give continuity to the actions of governance. The refore, through a process of social empowerment, it can answer the request for an effective public intervention with ever force majeure. It is expressed by citizens and by the design capacity of the territory (Urbani, 2010). The interpretation given by the European Commission when stating the gender mainstreaming strategies Gender for the five years 2006-2010, called for the application of methodologies for equality between women and men, such as the impact assessment with respect to gender and gender budgeting, as a strategy that will promote equality between women and men and will bring greater transparency and reliability (European Commission, 2006). It is particularly relevant the invitation to the impact assessment, which is indeed confirmed by the Council of the European Union even in the current crisis: this; may have different effects on women and men (with potential risks especially for the first ones), but represents a unique opportunity to renew the commitment to equality, strengthe n the gender perspective in all policies, meet the needs of women and men, ensuring equal opportunities to both sexes and achieve gender equality (Council of the European Union, 2009). The gender balance is, therefore, the action with which the public can refine a dual capacity: on the one hand, to measure the return on people (women and men) of policies, decisions' program and expenditure of the interventions; on the other hand, to be accountable to citizens and external actors' sensitivity to differences. The reference to positive effects in terms of transparency and accountability is essential, since the y are indicators of priority assessment of the level of performance and public institution's governance capability. In the same logic, the European Parliament has also recently spoken; in two directions:

- 1) The invitation of the European Institute for Equality Gender to "further develop strategies and tools for the integration of the gender perspective, in particular in the areas of gender impact assessment and gender budgeting" (European Parliament, 2010).
- 2) the request to the Commission and Member States to "draw up recovery policies that take into account the specific needs and situations of women and men, in particular through integrated policy approach in equality

between men and women (gender mainstreaming) and financial analysis in terms of gender and equality between men and women (gender budgeting) (European Parliament, 2010).

Finally, it is important to remember the document prepared by Sheila Quinn for the Steering Committee for Equality between men and women of the Council of Europe, which, even with reference to international experiences conducted so far, effectively summarizes the factors that characterize the gender balance (Council of Europe, 2009). In different countries and different policy domains, in order to push forward the theoretical debates.

Gender mainstreaming often draws on transnational processes, involving transnational networks, agencies and transformations of the discourse of universal human rights, challenging the traditional focus on national processes. These developments are simplified by the rise of global processes and institutions, such as the UN. Tensions can arise as a result of actors seeking to mainstream quite different models of gender equality: based on equality through sameness; through equal evaluation of difference, and through transformation. The intersection of gender with other complex forms of inequality has challenging implications for a primary focus on gender within gender mainstreaming. Never the less, certain forms of gender mainstreaming have, despite the ir evident weaknesses, provided a new basis for feminist solidarity and action at a global level. Gender mainstreaming is a leading-edge example of the potential implications of globalization for gender politics (Walby, 2005).

2. Analysis and method

Based on the needs expressed by both the European community and gender auditing, the study team conducted quantitative research using a case study (questionnaire of evaluation of Popular Financial Reporting of the City of Turin). The questionnaires were administered to citizenship in order together requirements for the future drafting of Popular Financial Reporting for the City of Turin in response to the first document already prepared and delivered to all stakeholders through various means. The working group came up with the change in preference linked to public policies for women and men. Based on the results, the group has tried to draw up a possible approach to the drafting of a Popular Financial Reporting including the characteristics and needs of the gender accountability. The study at this stage does not analyse the social variables, focusing the attention on the accounting policies.

3. Discussion

3.1 Case study: the city of Turin and the questionnaire

On 14th of March 2016, Turin became the first European City to publish financial statements according to Popular Financial Reporting Principles, with the aim to make financial reporting more understandable to different stakeholders. As reported by Zambon and Beltrachi: “We expect this is to raise Turin’s transparency standards, which should go hand in hand with a more efficient and responsible use of resources, a positive credit” (Zambon, Beltrachi, 2016). This document is made up of 81 pages. The first chapter introduces the consolidated group of the City of Turin, the second chapter shows the value of consolidated public group, while the group constitutes the third chapter showing in qualitative and quantitative terms the public services, and, where possible, showing how these services work. The fourth chapter shows a resume of other Bodies and companies, while the fifth chapter is essential because it explains the methods used to carry out the document. In this chapter, it is underlined the role of the Department of Management of Turin University in the achievement of the document and in the data collection in order to ensure a major truthfulness and transparency. The last chapter links the will to realize a common knowledge to the fulfilment of Public Group and the research of public comparison to publicize the results. It is summarized in a Plan of the document’s dissemination. In defining the content and criteria to meet the needs of stakeholders (citizens), an informative questionnaire of 30 questions was made.

Table 1 – Description sample

		% (N)
Gender	Male	38.78 (287)
	Female	60.00 (444)
	Transgender	1.22 (9)
Age (years)	<20	14.54 (108)
	21-30	35.67 (265)
	31-40	7.40 (55)
	41-50	13.06 (97)
	51-60	23.96 (178)
	61-70	5.25 (39)
	71-80	0.13 (1)
Nationality	Italian	96.59 (708)
	Foreigner	3.41 (25)
Residence	Turin	47.85 (355)
	Province of Turin	32.88 (244)
	Piedmont	11.73 (87)
	Italy	7.01 (52)
	Abroad	0.54 (4)
Educational level	Master, PhD	5.40 (40)
	University degree	30.90 (229)
	High school diploma	60.73 (450)
	Middle school diploma	2.97 (22)
Occupational status	Employed	51.42 (381)
	Occasional job	4.18 (31)
	Student	43.45 (322)
	Retired	0.27 (2)
	Unoccupied	0.67 (5)

Table2. What interests you the most? Evaluation preferences

WOMEN		MEN			
THE MES		preferen ce share %	THE MES		preferen ce share %
City expenses	256	8,3	City expenses	187	10,2
Cultural and tourism policies	232	7,5	Social policies	144	7,8
Education policy	222	7,2	Tax revenues (taxes, taxes ...)	126	6,8
Social policies	213	6,9	Cultural and tourism policies	124	6,7
Youth policy and equal opportunities	207	6,7	Mobility policies	120	6,5
Policies for the environment and air protection	206	6,7	Policies for the environment and air protection	117	6,4
Mobility policies	189	6,1	Education policy	114	6,2
Mobility policies	169	5,5	Energy policy	109	5,9
For landscape maintenance policies	160	5,2	Planning policies	104	5,6
Tax revenues (taxes, taxes ...)	152	4,9	Youth policy and equal opportunities	94	5,1
Energy policy	146	4,7	For landscape maintenance policies	91	4,9
Sustainable mobility policies	134	4,3	Sustainable mobility policies	87	4,7
Animal protection policies	131	4,2	Sports policy	77	4,2
Communications services with citizens	126	4,1	Waste management policies	77	4,2
Waste management policies	124	4	Communications services with citizens	55	3
Planning policies	117	3,8	Civic facilities: Population, demographic services, electoral and civil status	48	2,6
Sports policy	92	3	Animal protection policies	45	2,4
Civic facilities: Population, demographic services, electoral and civil status	63	2	Consolidated numbers	31	1,7
Business policy and control	46	1,5	Information on Group companies	31	1,7
Information on Group companies	39	1,3	Business policy and control	26	1,4
Consolidated numbers	31	1	Other	19	1
Other	26	0,8	Municipal advocacy sector	14	0,8
Municipal advocacy sector	13	0,4	Mobility policies	1	0,1
Total women	3094		Total men	1841	

It is interesting from a statistical point of view to evaluate the differentiation of preferences in the construction of Popular Financial Reporting. The questionnaire consisted of 30 questions of which 25 were closed (single or multiple preference choice), and 5 were open-ended questions.

The questionnaire is available in Italian on the institutional website of the Department of Management at the following link: <http://www.management.unito.it/do/forms.pl/Search?Search=categoria%3A%22Questionari%22&title=Questionari>. The previous study results have been worth two-tailed p value <0.05 which was considered significant for all analyses (Biancone et al., 2016). Accordingly, the statistical comparison can be considered significant as for values and preferences. The description of the sample is represented in table 1. In the analysis, it was considered the question on the criteria of interest and policies that the population would like Popular Financial Reporting to state. The question allowed to choose from 0 to 22 contents of the document and the implemented policies. Overall preferences were expressed around 4935.

The higher preferences came from the women's citizenship totalling 62.7% of the answers. It is clear that, except the first choice of information (City expenses) common to both sexes because generalizable, other preferences are different and have rates that increase the lower percentage of answers (Table 2. What interests you the most? Evaluation preferences). It is evident how some preferences are already different in first positions by percentage, for example in the first 5 boxes for female preference we find policies, Education, Youth policy and equal opportunities, which according to men's preferences have achieved lower placement and percentages. Conversely, the male gender prefers to have more information on mobility policies and taxes.

3.2 Editorial approach for Popular Financial Reporting and gender accountability

Reviews of gender budgeting worldwide (Budlender, 2002) indicate that the practical organisation of a gender budgeting initiative can take several forms like Political location:

- at national, regional, or local levels of government
- inside government departments, organised by officials and ministers
- in elected assemblies, organised by elected representatives
- outside government, organised by researchers and civil society Organisations.

Table3. Elements of gender accountability

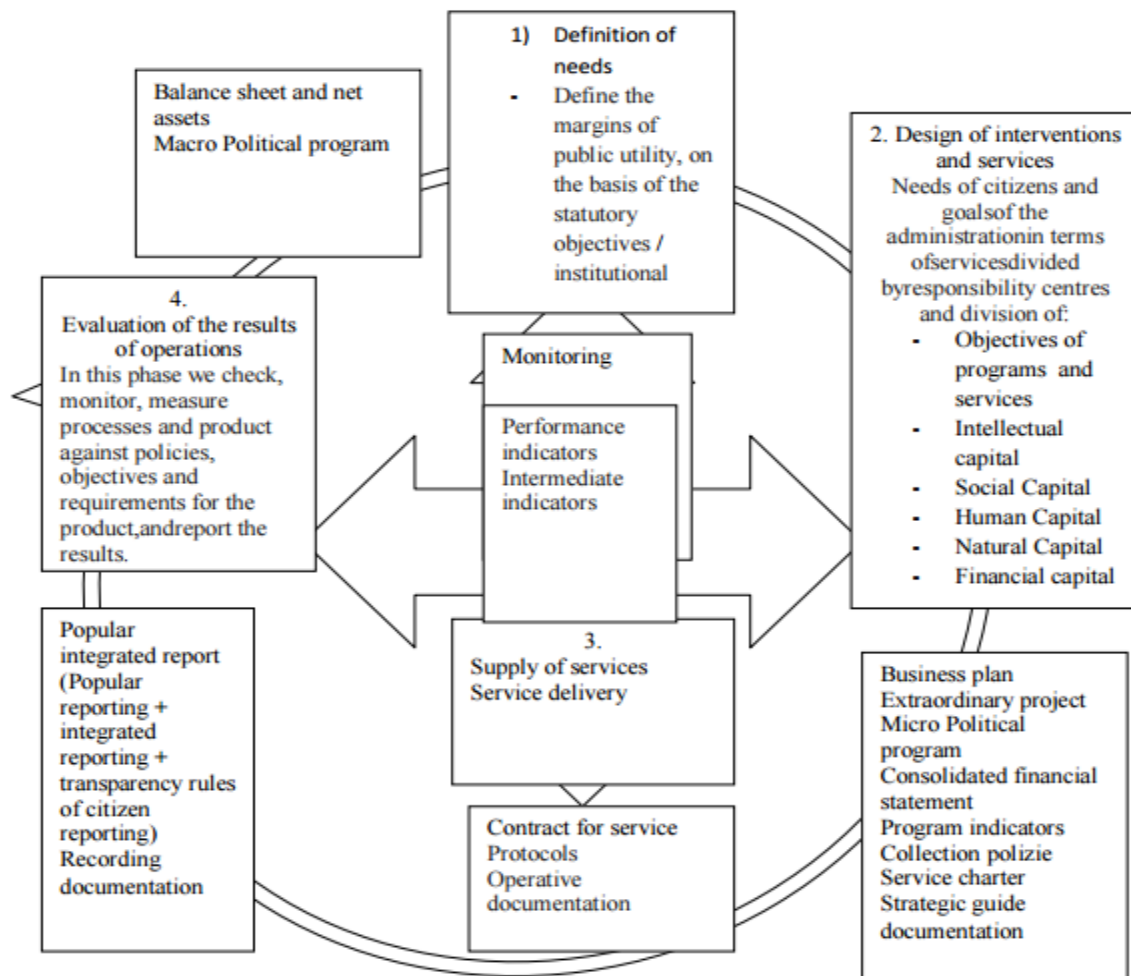
quantitative elements	sensitivity to gender and equal opportunities in the description of program
	possible presence of an explicit goal of equal opportunities
	possible provision of targeted initiatives to equality and / or positive action for women
	any explanation of monitoring and evaluating indicators of gender impact
qualitative elements	Elements of particular interest or relevance from a gender perspective
	involvement in the preparation phase of the program, the institution and equal subjects
	critical elements and potential improvement (from a gender perspective)

An interactive, consultative, process involving all of the above has been found to be particularly effective. To be sustainable, gender budgeting is best organised in ways that democratise the procedures through which budgets are made and implemented, and give more voice to women's concerns (Elson, 2003). For an organic reading of programming and planning, it will be appropriate to maintain a constant gender mainstreaming approach in order to identify the possible presence of attention to gender in any intervention. In a broader view, as suggested, the reading of the documents will be supported by a grid of dynamic analysis, i.e. adapted to the nature of the document, as to apply to an all "gender bias" that allows to grasp general references to equal opportunities. The elements of the gender accountability can be distinguished into quantitative and qualitative and should be taken into account in order to define all the characteristics to be borne in mind (Table3).

This will make it possible to inaugurate a gender Administration governance, expanding the synergistic capabilities of the different government levels and instruments, considering in particular the programming phase as the site for clarification of an administration's ability to make its principles of equal opportunities and equality. Reference Criteria for the Analysis of oriented Gender Budgeting are the Purpose on which, since the final application practices From the Anglo-Saxon literature (Sharp & Connolly, 2003), I was right disagreeing with Community institutions (European Parliament, 2003). These are summarized in equity, awareness, efficiency and transparency. Fairness requires attention to the budget that protects the women's rights: it ensures that equality represents not only a political and strategic objective, but also an indicator of economic policy. Awareness is the gender reading of the budget, which increases in government the awareness of the impacts of the ir actions and ascribes to citizenship an assessment tool of the institution.

Regarding efficiency, gender differences, if not treated, lead to increasingly relevant losses in economic efficiency and human development, especially in tax policy decisions referred both to revenue and expenditure. Transparency within the framework of a budget and political action that this reflects in the gender reading, helps make formally explicit the most affected areas of focus by disparities and the ir discretion. The budget items must be reclassified starting from the expenditure items to the analytical level more widely available in the body, according to aggregated categories that facilitate the reading of the revenue and expenditure, highlighting the impact of the allocation of economic resources on women and men. The gender balance is different from the preparation of financial statements in its mandatory form dictated by the regulations because, starting from the data contained in cost centres of cost accounting, it suggests a regrouping according to the matic areas and major categories of genre.

Figure 1 Process of drafting popular consolidated report (Biancone, Secinaro, Brescia, 2016)



The reclassification does not concern only the expenditure, but the whole budget therefore including the analysis of revenue. It is particularly useful the analysis of the combination of revenue / funded services, which produces, in short, a picture of what the budgetary levers giving greater certainty, even over time, to the actual implementation of gender policies. An essential methodological differentiation comes from the availability of analytical information of income and expenditure to enable the reclassification of the budget. The activation of procedures of management control and cost accounting within the body are the prerequisite information necessary for the preparation of the gender balance. This is evident in municipalities that do not have in particular cost accounting, and in smaller size municipalities, you cannot expect to activate the analytical accounts only aimed at gender balance. Therefore, it is expected a less articulated reclassification. The continuous improvement in a process has three phases and it is divided into programming, planning and control.

Each phase of the economic and financial management currency in that system without her off-book items helps the definition of the activities' process, which is defined as rational administration in its description: this is called as rational administration (Puddu, 2011). The unique approach of integrated improvement from the perspective of Popular Financial Reporting should involve the quantitative and qualitative elements previously described. It is possible to have a vision of gender accountability also through an approach and proposed system for Popular Financial Reporting of public groups. Based on the continuous improvement and consolidation approach, you can get an overview that meets all stakeholders' needs (Biancone et al., 2016). It is possible to insert in the system all the previous issues (Figure 1).

In Popular Financial Reporting income and expenses are represented by areas / functions or by type of service provided by the public groups (Biancone et al. 2016). Starting from the more analytical data available, revenue and expenses are classified in more areas. We can identify in direct areas equal opportunities: revenue and expenditure targeted at gender policies and equal opportunities, contributions (EU, national, regional, provincial, etc.) for equal opportunities projects, specific initiatives targeting women.

Then we can identify indirect areas compared to the person and the family: revenue from contributions, fees, general taxation for family / work conciliation services, support services and care of children and adolescents (nests, kindergarten services, school meals, transportation, other services education, youth initiatives, etc.), social policies and services for older people (social-services care, admissions to municipal institutions, etc.). Other indirect areas compared to the quality of life to be considered relate to: revenue and expenses referring to the services for the quality of life and strongly gender-sensitive, housing policies, income support, issues and labour policies, culture, sport, tourism and business. Indirect areas such as environment include: revenue and expenses that relate to aspects of land management and environment, security, freedom and ability to move (police services), environmental hygiene, mobility (roads and transport), support to nursing activities (parks and green areas). The main activities of the body budget must pay attention to the genre even for activities or investments that are not particularly sensitive to gender and to revenue and must not dump charges on other cost centres.

Facilitating the understanding of the expenditure related to the administration's organizational structure will require an analysis of staff, which will help identify the gender-sensitivity elements that cannot be brought out by the analysis of the budget. As far as the analysis of financial statements is concerned, one should consider that the expenditure related to staff is contained in the individual items referring to different sectors (the cooks in the canteens, fire-fighters in the Urban Police Urbana, workers in Public Works, etc.). But it should devote a specific section of gender balance, considering the impact on the total current expenditure (up to third) and the strategy for sensitivity towards gender within the organization. Data - available from the Administration, Sector staff - must be obtained and in a logical and quantitative sense, crossing different indicators, in order to outline a concise picture highlighting the administration's dividend specific of demographic (age, education, disability, foreign nationality) and structural data (cultural level, distribution sector, working time). The detailed picture about the administration's task to identify relapse into the work's Gender Entity, with attention on services, interventions, initiatives, to the contributions that they have with a specific meaningfulness in key gender. In this way, in the face of the information about resource allocation, it is possible to check whether the allocation activity is followed consistently and evaluate the quality and effectiveness of the administrative action. Based on financial indicators and on the framework of administration's activities, i.e. starting from existing measurement and to past purchases by the Administration. It will be possible to determine smart commitments (challenging, measurable, reliable, achievable, time-defined) that may lead to a positive improvement of the administrative action, according to the new criteria or renewed intervention like the context analysis, the analysis of policies and programs, the ' spending analysis, the analysis of staff, the analysis of services.

As a function of an operating connection with the performance management, although not to create a stricter filing, you can proceed to a "gender classification" of the improvement declining objectives according to the criterion and gender mainstreaming for the preparation of the aims to be included in the performance schedule. Goals should be: relevant and appropriate, specific, measurable, bearers of significant improvements, temporally related. Compared to community needs, the institutional mission, political priorities and management strategies, it is necessary to highlight the gender perspective which allowed to underline the impact of programs on women and men. Policies and activities will give strong support to differentiated administrative attention that action needs according to the kind of recipients. Impractical and plain terms, the same gender will be a characteristic element of improvement, to be indicated clearly and explicitly as a value-added element.

Improving the quality of services and interventions in the conditions of women and men is a priority and cross-cutting element in any intervention, measured according to specific gender impact indicators. The time dimension will allow to adequately answer to the needs of women and men also following the evolution of the context as a whole. Fruitful comparisons and exchanges of good practices will increase the significance of the administration and its adaptability to the standard of increasingly effective and complete equality. The Administration's internal situation made evident in the establishment reading, will support choices that are consistent with the organizational structure, with its capacity and with its history. The gender breakdown of balance sheet items will be an essential guideline for adequate fairness of choices to resources, with an attention that, now essential, however, must safeguard and enhance the level of the playing field and equalize gender opportunities. The theory of the stakeholders shows that ethics is closely related to competitive success and social responsibility (Rusconi, 2007; Rainero & Brescia 2016). The approach should not include an analysis of economic efficiency of the process of continuous improvement. The municipalities as well as other public bodies pursue ethical objectives of social development. Therefore, an assessment of the economic benefit provided by gender accountability is not ethical but can still be conducted in order to evaluate the fallout of gender accountability on policy measures and the results obtained from an empowerment of citizens and policy makers or the top managers of the subsidiaries.

4. Conclusion

The role of person-to-person congruence in demographic characteristics has attracted increasing attention in the field of public administration- from a representative bureaucracy perspective (Dolan & Rosen bloom, 2003; Meier, 1993; Selden, 1997). The case study highlights a distinction in order of preference and distribution of interest on the contents and the policies implemented by the city. Gender budgeting refers to the analysis of the differential impact of government budgets on women and men, girls and boys and to the systematic integration of a gender perspective in budget documents and processes, the rebuy ultimately aiming to push forward the policy objective (Holvoet, 2007). Gender budgeting, while taking shape as a document evaluation but more properly as an analysis in key gender whole public action, can still be appropriate venue of "gender evaluation" and be "tool to account for achievements" (Martini, 2006), description and measurement of what the Administration has made. It gives finding not only to the directly affected components (the administration itself), but also to the stakeholders and the general public. For this reason, the content normally made for gender budgeting fits perfectly with the transparency purposes and evaluation of performance represented in the Popular Financial Reporting and useful to people for its accountability and democratic participation. The performance with the introduction of the aspects of gender accountability is useful in the evaluation of the way and of the measure with which the administrative action (like policies, programs, operations, cost management) is able to improve the life of local people who govern the Organization. The future challenge will also be considering the preferences based on the queer theory to do not base the accounting on binary vision of preferences (Rumens, 2016). Transparency is configured with the verification of how the population perceives itself to set the basis of equality, parity, equal opportunities' action and methods of application for assistance. The commitment of the Reformation will be strengthened to put customer satisfaction as an evaluation size (and thus programming), establishing de facto relationship with users as criteria and performance improvement tool. The choices of the public administration on financial management greatly affect citizens.

A solid and transparent financial reporting also considering the gender difference in preference has the potential to improve decision-making in the public sector and to make government more accountable to its own constituents (IPSAS 18, Segment Reporting; IPSAS 24, Presentation of Budget Information in Financial Statements).

References

- Andersen, M. (1993). The concept of mainstreaming: Experience and change. M. Anderson, *Focusing on Women: UNIFEM's Experience in Mainstreaming*. New York: UNIFEM.
- Francesco Zambon, Gianluca Beltrachi, City of Turin's (Italy) Popular Financial Reporting is credit positive, Moody's Public Sector Europe, Issuer Comment, March 21 2016.
- Biancone, P., Secinaro, S., & Brescia, V. (2016). Popular report and Consolidated Financial Statements in public utilities. Different tools to inform the citizens, a long journey of the transparency. *International Journal of Business and Social Science*, 7(1).

- Biancone, P. P., Secinaro, S., & Brescia, V. (2016). The Popular Financial Reporting: Focus on Stakeholders— The first European Experience. *International Journal of Business and Management*, 11(11), 115.
- Brusca, I., Caperchione, E., Cohen, S., & Rossi, F. M. (Eds.). (2016). *Public sector accounting and auditing in Europe: The challenge of harmonization*. Springer.
- Budlender, D. (1998, March). The South African women's budget initiative'background paper no 2. In *Meeting on women and political participation* (Vol. 21).
- Budlender, D., Sharp, R., & Allen, K. (1998). *How to do a gender-sensitive budget analysis: Contemporary research and practice*. Commonwealth Secretariat.
- Budlender, D. (2002). *Gender budgets make cents: understanding gender responsive budgets*. Commonwealth Secretariat.
- COUNCIL OF THE EUROPEAN UNION - GROUP SOCIAL ISSUES, Gender equality: strengthening growth and employment. Contribution to the Lisbon Strategy beyond 2010. Draft conclusions of the Council, 1488/09, SOC 662, 10.11.2009
- COUNCIL OF EUROPE - DIRECTORATE-GENERAL FOR HUMAN RIGHTS AND LEGAL AFFAIRS, STEERING COMMITTEE FOR EQUALITY BETWEEN MEN AND WOMEN, Gender budgeting: practical implementation. Handbook, April 2009, CDEG (2008) 15
- Djerf-Pierre, M., Ekström, M., & Johansson, B. (2013). Policy failure or moral scandal? Political accountability, journalism and new public management. *Media, culture & society*, 35(8), 960-976.
- Dolan, J., & Rosenbloom, D. H. (2003). *Representative bureaucracy: Classic readings and continuing controversies*. ME Sharpe.
- EUROPEAN PARLIAMENT Report on gender budgeting - Building public budgets from the perspective of Typically, A5-0214 / 2003 FINAL, 16.06.2003
- Elson, D. (1998). Integrating gender issues into national budgetary policies and procedures: some policy options. *Journal of International Development*, 10(7), 929-941.
- Elson, D. (1998). Gender and economic growth models. *Feminist Visions of Development: Gender Analysis and Policy*, 156.
- Elson, D. (2002). Gender responsive budget initiatives: Key dimensions and practical examples. *Gender Budget Initiatives*, 16.
- Elson, D. (2003, March). Gender mainstreaming and gender budgeting. In *Conference Gender Equality and Europe's future*.
- EUROPEAN PARLIAMENT, Resolution on gender budgeting - Building public budgets from the perspective of Typically, 2002/2198 (INI), 03.07.2003
- European Parliament, resolution on equality between women and men in the European Union - 2009 P7_TA (2010) 0021, 10.02.2010
- EUROPEAN COMMISSION, to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions, A roadmap for equality between women and men 2006-2010, COM (2006) 92 final
- EUROPEAN PARLIAMENT, Resolution on Beijing +15 - UN Platform for Action for Gender Equality, P7_TA (2010) 0037, 25.02.2010 01/03/2006, Part II "Improving Governance for Gender Equality"
- Goetz, A. M. (1997). 'Introduction: Getting Institutions Right for Women in Development' in A. M. Goetz (ed) *Getting Institutions Right for Women in Development*. London: Zed Press.
- Holvoet, N. (2007). Gender budgeting in Belgium: findings from a pilot project. *European Societies*, 9(2), 275-300.
- International Public Sector Accounting Standards Board (IPSASB) 2016
- Mainstreaming, G. (1998). Conceptual framework, methodology and presentation of good practices. Final Report of Activities of the Group of Specialists on Mainstreaming (EG-S-MS), Strasbourg.
- Martini, A. (2006). Una rilettura minimalista del ruolo della valutazione nella pubblica amministrazione. Forte F. e Robotti L. (2006) (a cura di), *La gestione manageriale nella pubblica amministrazione*, Milano, Franco Angeli.
- Meier, K. J. (1993). Representative bureaucracy: A theoretical and empirical exposition. *Research in public administration*, 2(1), 1-35.
- Miller, C., & Razavi, S. (1995). Gender mainstreaming: A study of efforts by the UNDP, the World Bank and the ILO to institutionalize gender issues (No. 4). UNRISD Occasional Paper.
- Pérez Durán, I. (2016). Assessing formal accountability for public policies: the case of health policy in Spain. *International Review of Administrative Sciences*, 82(4), 784-806.

- Puddu, L. (Ed.). (2011). *Elementi essenziali per la predisposizione e la certificazione del bilancio delle aziende sanitarie*. Giuffrè Editore.
- Pulselli, F. M., Ciampalini, F., Tiezzi, E., & Zappia, C. (2006). The index of sustainable economic welfare (ISEW) for a local authority: A case study in Italy. *Ecological Economics*, 60(1), 271-281.
- Rainero, C., & Brescia, V. (2016). Corporate Social Responsibility» and «Social Reporting»: The Model of Innovation «Piedmont Method. *International Journal Series in Multidisciplinary Research (IJSMR)*(ISSN: 2455-2461), 2(3), 18-40.
- Rubin Marks, M., & Bartle, J. R. (2005). Integrating gender into government budgets: A new perspective. *Public Administration Review*, 65(3), 259-272.
- Rumens, N. (2016). Sexualities and accounting: A queer theory perspective. *Critical Perspectives on Accounting*, 35, 111-120.
- Rusconi, Gianfranco. "Etica, responsabilità sociale d'impresa e coinvolgimento degli stakeholder." *Impresa Progetto-Electronic Journal of Management* 1 (2007).
- Sahn, D. E., & Stifel, D. (2003). Exploring alternative measures of welfare in the absence of expenditure data. *Review of Income and Wealth*, 49(4), 463-489.
- Sainsbury, D. (1993). Dual welfare and sex segregation of access to social benefits: income maintenance policies in the UK, the US, the Netherlands and Sweden. *Journal of Social Policy*, 22(01), 69-98.
- Sainsbury, D. (1996). *Gender, equality and welfare states*. Cambridge University Press.
- Selden, S. C. (1997). *The promise of representative bureaucracy: Diversity and responsiveness in a government agency*. ME Sharpe.
- Sarraf, M. F. (2003). *Gender-responsive government budgeting* (No. 3-83). International Monetary Fund.
- Sharp, R., & Broomhill, R. (1990). Women and government budgets. *The Australian Journal of Social Issues*, 25(1), 1.
- Sharp, R. (2000). *The economics and politics of auditing government budgets for the ir gender impacts*. Hawke Institute, University of South Australia.
- Sharp, R. (2000). *The economics and politics of auditing government budgets for the ir gender impacts*. Hawke Institute, University of South Australia.
- Sharp, R., & Connolly, J. (2003). Performance oriented budgeting: A tool for gender responsive budgeting. *Adelaide, Australia: University of South Australia*.
- Thompson, D. F. (1980). Moral responsibility of public officials: The problem of many hands. *American Political Science Review*, 74(04), 905-916.
- Urbani, G. (Ed.). (2010). *Valutare le pubbliche amministrazioni: tra organizzazione e individuo. Visione dei valutatori italiani per performance e competitività: Visione dei valutatori italiani per performance e competitività*. FrancoAngeli.
- Villagomez, E. (2004). *Gender responsive budgets: issues, good practices and policy options*. UN, Economic Commission for Europe.
- Walby, S. (2005). Introduction: Comparative gender mainstreaming in a global era. *International Feminist Journal of Politics*, 7(4), 453-470.
- World Bank Staff. (1997). *World development report 1997: the state in a changing world*. Oxford University Press, Incorporated.