

**Gender budgeting as a tool for strengthening gender equality:
international practices and experience of Ukraine**

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ABSTRACT

The article deals with the issues of gender budgeting in OECD countries and Ukraine's current experience in introducing gender equality in the budget process at both the central state and local levels. The materials of the article are based on the results of the "Gender responsive budgeting (GRB) in Ukraine" project and the results of gender budget analyzes.

KEYWORDS: Gender equality, Gender responsive budgeting, Budget process.

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Introduction. The emergence of the concept of gender budgeting in the late 1990s and early 2000s is associated with its mention in paragraph 346 of the Beijing Platform for Action (1995), which notes that governments should make every effort to systematically study public sector spending on women and adjust the budget to ensure equal access to public sector spending [1].

A gender responsive budget is a budget based on needs and interests that reflect the socio-gender structure of society, in particular, the interests of women [2]. However, it is worth considering that gender budgets are not separate budgets for men and women. They do not imply an increase in the ultimate amount of budget funds, but their more targeted use. In this regard, L. S. Rzhantsyna's definition is appropriate that the gender budget is a modern social technology that makes it possible to introduce the principle of differentiated consideration of interests based on socio-gender characteristics into government policy [3]. A. B. Samakova defines the gender budget as a tool for assessing the impact of the state budget on various groups of men and women [4]. This approach is very effective, as it allows to get a fairly accurate and reasonable assessment of the impact of the current budget on men and women.

Gender budgeting involves the use of an integrated gender approach in the budget process; this is one of the most important ways to ensure its implementation. It means integrating a gender perspective into the budgets of various offices, departments and agencies.

R. Sharp defines gender budgeting itself as an approach oriented towards the interests of people in the formulation and execution of the state budget. This approach complements other processes of reforming and improving the budgetary sphere, carried out by the governments of not only many European countries, but also other countries of the world [5]. F. Sarraf emphasizes that "the gender component manifests itself in the analysis of public expenditures, in determining the values and impacts on women and girls compared to men and boys" [6]. One of the most meaningful definitions of gender budgeting is the one proposed by the OECD (Organisation for Economic Co-operation and Development): "integration of clear gender perspective into the overall context of the budget process through the use of specific processes and analytical tools to promote gender-responsive policies" [7, 7].

The Council of Europe associates gender budgeting with Gender Mainstreaming, that is, the focus is on ensuring gender equality at every stage of the political process. Gender Mainstreaming is an assessment of the consequences for men and women of any planned action in the field of legislation, policy or programmes in any area and at all levels, as defined by the UN Economic and Social Council, 1997 [8]. This integration of a gender perspective should be carried out at all stages of the budget cycle: from the development of draft budgets, to the actual costs of evaluating and monitoring spent funds.

The practice of implementing gender budgeting in OECD countries

The first gender budget was drawn up in 1984 by the Australian Federal Government, and later in South Africa, Canada, the United Kingdom, Tanzania, Zimbabwe, Malawi, Kenya, Sri Lanka, Barbados

and the United States. Since the end of 1999, the same initiative has been taken by the countries of Central and Eastern Europe and the CIS, such as Poland, Lithuania, Russia, Ukraine, Georgia and Kyrgyzstan. Almost half of OECD countries that responded (15 out of 34 members) report that they have introduced (Austria, Belgium, Finland, Iceland, Israel, Japan, Korea, Mexico, Netherlands, Norway, Spain, Sweden). OECD 2011 Survey on National Gender Frameworks, Gender Public Policies and Leadership showed ten countries as conducting gender-responsive evaluations for their central budgets, with Switzerland doing so in some cases [9]. Italy plans to introduce, Turkey and Czech Republic are actively considering the introduction of gender budgeting [10].

Much of the practice of gender budgeting has been introduced over the past decade. Perceived inequality is cited as the main driving force behind the introduction of gender budgeting. When countries begin to mainstream gender mainstreaming into policymaking, they often start by focusing on several policy areas. For example, in Denmark, the government's strategy on gender equality includes a strengthened assessment of citizen-oriented services, including how local authorities can use gender equality assessment to strengthen specific areas such as unemployment services, healthcare and care for the elderly [11].

There are a variety of approaches to gender budgeting, and there is no standard gender budgeting model in OECD countries. The focus ranges from assessing the gender impact of spending programmes to monitoring gender performance indicators. The two most commonly used gender budgeting tools are preliminary and actual gender impact assessments, which involve a more systematic continuous cycle of gender policy assessments throughout the budget cycle. Countries also often apply a gender perspective in resource allocation and a gender perspective in assessing results. Tools such as gender needs assessments, gender budget audits, and a gender perspective in expenditure review are more limited.

In half of OECD countries, the Budget Law has provisions specifically related to gender budgeting. However, what these provisions legally oblige each country to do varies greatly. For example, in Iceland [12], these provisions require all ministries to conduct a gender analysis of budget proposals as well as legislative proposals. The budget bill submitted to parliament should also indicate the impact of changes in income and expenditure policies on gender equality.

Austria is one of the leading countries in dealing with gender budgeting, and this is largely due to the inclusion of GRB in the legal framework. The budget principle for promoting gender equality was incorporated into the Austrian Constitution in 2009. This led to the development of a comprehensive legal framework for gender responsive budgeting and reporting. Federal Constitution of Austria, article 51, paragraph 8: "The fundamental principles of impact orientation must be respected in the Federation's budget management process, with particular regard to the goals of real equality between men and women" [13]. As of 2013, ministries and high-level agencies are required to define 1 to 5 gender-responsive results targets in their budget chapters. The annual Federal Performance Report on Gender Policy, prepared by the Federal Bureau of Performance Management for Parliament, provides information on the achievement of gender-responsive goals and related results. New / amended laws

and major investments should include mandatory preliminary gender equality impact assessments. The Annual Impact Assessment Report provides a retrospective assessment of the gender impact of public policies. It is submitted to parliament in May.

A case-study in Ukrainian experience in introducing gender responsive budgeting in the budget system of Ukraine.

Despite the fact that the tool of gender budgeting is actively developed and used in Ukraine, the bibliography of scientific research, as well as methodological and popular literature of Ukrainian authors on this issue is not very numerous. First of all, it should be noted the collective monograph “Gender Strategies for Sustainable Development of Ukraine” edited by L. S. Lobanova (2004) [14] and the section “Gender budget is a tool for establishing social justice in Ukraine” of the analytical report of the International Center for Policy Studies “Potential of Ukraine and its implementation” (compiled by O. P. Romanyuk, 2009) [15]. One of the first attempts to propose a method of integrating gender budgeting into the budget process at the local level is the manual “Gender Budgeting in Ukraine” (2011) published with the support of the F. Ebert Foundation in Ukraine [16]. Among the studies on the problem of gender budgeting the works of such Ukrainian researchers as L. S. Lobanova, V. V. Blyzniuk, M. P. Sokolyk, O. P. Romaniuk, S. V. Garashchenko [17], T. Ivanina and O. Kisiliova [18] should also be mentioned. It is worth noting the manual “Gender-Responsive Budgeting at the Local Level” [19] edited by T. Ivanina and O. Strelnyk.

In 2014, the Ministry of Finance of Ukraine, as a result of cooperation with the project “Gender responsive budgeting in Ukraine” (GRB) project, decided to introduce GRB in Ukraine. As a result of this work, the gender approach was integrated into the Public Financial Management System Reform Strategy for 2017-2020, and guidelines for the application of a gender responsive approach in the budget process were developed for the main budget managers and other participants in the budget process in Ukraine. In Ukraine, work with GRB covers both the state and local levels. For example, at the state level, all ministries and other main managers of the state budget, as well as the State Statistics Service, parliamentary committees and the inter-factional parliamentary association “Rivni Mozhlyvosti” (English translation: “Equal Opportunities”) are currently involved in the work in Ukraine. This work was implemented with the support of various projects and international partners.

Currently, a lot of work to support gender-responsive budgeting at the local level is carried out by the UN Women, the National Democratic Institute (NDI), the “Gender Budgeting in Ukraine” project, PLEDDG (Partnership for Local Economic Development and Democratic Governance) and others. Thanks to the close cooperation of government agencies, public and international organizations, Ukraine is currently one of the international leaders in the implementation of gender budgeting. In particular, the International Monetary Fund in its report “Europe: A Survey of Gender Budgeting Efforts” [20] included the example of Ukraine as a demonstration of the successful experience of implementing GRB in Europe.

Thus, in 2014, with the approval of the Ministry of Finance, budget programmes were selected that are most relevant for gender analysis in the areas of health, youth policy and physical culture and sports, education, social protection and social security. With the support of the GRB Project, a gender analysis of 10 budget programs in four different areas was conducted. During 2015–2020, 118 programs in 60 areas of expenditures financed from local budgets were analyzed in all oblasts/regions of Ukraine and the city of Kyiv. In total, 75% of the programs of oblast budgets were analyzed, based on the results of which recommendations and proposals were developed to reduce the gender gaps identified during the analysis. For example, according to the results of the gender budget analysis in 2019, measures were taken to increase the number of students in the Invasport Center and the Children’s and Youth Sports School by 8%. In 2020, some regions of Ukraine analyzed the budget programme “Financial support of the Philharmonic, artistic and musical groups, ensembles, concert and circus organizations”. Among Philharmonic visitors, there is a gender gap in favour of women, who make up about 70% of all visitors, while men make up only 30%. The share of urban residents attending the Philharmonic averages 84%, while the share of the rural population among visitors is 16%, indicating limited access for women and men from rural areas to the cultural services provided by the Philharmonic. The analysis of expenditures shows that the actual costs for women who attended Philharmonic concerts in 2019 were 2 times higher than the costs for men (UAH 22.9 million – for women, against UAH 11.3% for men). The largest number of visitors are middle-aged – 50.3% [21]. There are 7 times more women in the age group of 46–60 years than men in this age category. As a result, amendments were made to 30 regulations governing relations in the relevant areas, including to the standard lists of budget programs and performance indicators of their implementation, to statistical, administrative, internal reporting, compilation of plans on the network, staffs and contingents of institutions, financed from local budgets of oblasts and the city of Kyiv, and other documents used in the budget process. Thus, thanks to the work of these projects, Methodological recommendations for the implementation and application of a gender responsive approach in the budget process were developed, approved by the order of the Ministry of Finance of Ukraine. According to the definition given in the Recommendations, the gender responsive approach in the budget process is to take into account gender aspects at all stages of the budget process and highlight in the relevant budget documents the focus on equal rights and opportunities for women and men (gender equality). Gender aspects are defined as specific social, cultural, economic, political and other characteristics of living conditions and needs of women and men [22].

The introduction of the GRB is part of the reform of the public financial management system in Ukraine. From the maintenance of budget institutions to the provision of quality services – this is the key focus of budget planning, which is defined by the Ministry of Finance of Ukraine in the implementation of the model of medium-term budget planning. The medium-term budget planning model involves strengthening the link between strategic and budget planning, when the emphasis is not on funding the area or direction, but on achieving specific results in each budget programme. At the same time, the main category of evaluating the effectiveness of budget programmes and the activities of

the budget manager is public services. The model of medium-term budget planning also envisages the introduction of a gender responsive approach to the budget process. This requirement is contained in the Public Financial Management System Reform Strategy. “The integration of a gender responsive approach into the budget process will increase the efficiency and quality of public services provided, taking into account the needs of social groups, including gender, will strengthen the accountability of budget managers” [23], the Strategy said. In fact, the GRB is seen as a tool that can improve the quality of services to meet the needs of different social groups (and not only on the basis of gender), optimize the amount and structure of budget expenditures, rationally use of taxpayers’ funds. Moreover, the main directions of budget policy for 2018-2020 focus the attention of the main managers of budget funds on compliance with the “principle of ensuring equal rights and opportunities for women and men in the formation of budget indicators”. The Ministry of Finance by its order No 1 of 02.01.2019 identified that a gender-responsive approach could be applied at all stages of the budget process. For its implementation and application, the chief budget manager is recommended to annually develop and approve an action plan for the implementation and application of a gender responsive approach to the budget process (separately or as part of the Chief manager’s action plan) taking into account the stages defined in paragraph 4 of the Recommendations, namely, review of regulations and other documents that contain information on gender equality; conducting gender analysis of budget programmes; decision-making based on the results of gender analysis of budget programmes; monitoring of gender sensitive budget programs. In order to reduce gender gaps, reduce negative and strengthen positive trends in the relevant field / industry in terms of meeting gender needs and meeting gender interests, the Ministry of Finance in Order No 130 of 29.03.2019 notes that when forecasting the local budget based on gender analysis of budget programmes, information on gender mainstreaming may be provided [24].

The methodological recommendations of the Ministry of Finance make it possible to characterize budget programmes as gender-sensitive or gender-neutral. It is emphasized that the budget program is gender sensitive or gender neutral based solely on the results of gender analysis. The purpose of gender analysis is to determine the level of meeting the needs and interests of women and men and / or their groups in the implementation of the budget programme, as well as to identify gender gaps, gender discrimination and their causes in the relevant field.

Conclusion. The success of the application of the gender approach in the budget process at the local level is measured by the dynamics of growth of passports of budget programs that contain gender aspects. Thus, in 2017 there were only 6 such passports at the regional level, then in 2020 the number of such passports increased 179 times, and they became 1075. Since the introduction of gender budgeting is still relatively new in a number of countries, a wider range of consequences may become more evident in the future. At a more advanced stage of gender responsive policy development, countries are more likely to see gender impact assessment included in policy development.

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