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**ГЕНДЕРНЕ БЮДЖЕТУВАННЯ ЯК НЕВІД'ЄМНА
ЧАСТИНА УПРАВЛІННЯ ДЕРЖАВНИМИ ФІНАНСАМИ**

**Єрмошенко А.М.,
Єрмошенко Л.В.**

Предметом дослідження є гендерне бюджетування як інструмент прогресивного бюджетування і досягнення гендерної рівності шляхом усунення існуючих гендерних розривів в суспільстві.

Мета дослідження полягає у вивченні підходів гендерного бюджетування за допомогою обліку гендерної проблематики в державному бюджетному процесі.

Методами дослідження є абстрактний і порівняльний аналіз.

Результати роботи. У статті досліджується гендерна бюджетування як інструмент досягнення рівності між жінками та чоловіками за допомогою впливу на бюджетний процес. У сукупності ініціативи щодо складання бюджету з урахуванням гендерних факторів спрямовані на підвищення обізнаності про наслідки, які ці бюджети мають на жінок і чоловіків, і залучення уряду до відповідальності за їх зобов'язання щодо забезпечення гендерної рівності.

Галузь застосування результатів: процес розробки, впровадження та звітності виконання державного бюджету.

Висновки. Гендерне бюджетування можна розглядати з різних точок зору: як інструмент бюджетування, який дозволяє усунути існуючі гендерні розриви і як механізм досягнення гендерної рівності в суспільстві. Дуже важливим в цьому процесі є інтеграція гендерного аналізу в процес складання бюджету.

Ключові слова: гендерне бюджетування, управління державними фінансами, гендерна рівність.

**ГЕНДЕРНОЕ БЮДЖЕТИРОВАНИЕ КАК НЕОТЪЕМЛЕМАЯ
ЧАСТЬ УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМИ ФИНАНСАМИ**

**Єрмошенко А.Н.,
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Предметом исследования является гендерное бюджетирование как инструмент прогрессивного бюджетирования и достижения гендерного равенства путем устранения существующих гендерных разрывов в обществе.

Цель исследования состоит в изучении подходов гендерного бюджетирования посредством учета гендерной проблематики в государственном бюджетном процессе.

Методами исследования являются абстрактный и сравнительный анализ.

Результаты. В статье исследуется гендерное бюджетирование как инструмент достижения равенства между женщинами и мужчинами посредством влияния на бюджетный процесс. В совокупности инициативы по составлению бюджета с учетом гендерных факторов направлены на повышение осведомленности о последствиях, которые эти бюджеты оказывают на женщин и мужчин, и привлечение правительства к ответственности за их обязательства по обеспечению гендерного равенства.

Область применения результатов: процесс разработки, внедрения и отчетности исполнения государственного бюджета.

Выводы. Гендерное бюджетирование можно рассматривать с разных точек зрения: как инструмент бюджетирования, который позволяет устранить существующие гендерные разрывы и как механизм достижения гендерного равенства в обществе. Очень важным в этом процессе является интеграция гендерного анализа в процесс составления бюджета.

Ключевые слова: гендерное бюджетирование, управление государственными финансами, гендерное равенство.

GENDER BUDGETING AS AN INTEGRAL PART OF PUBLIC FINANCE MANAGEMENT

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The research question consists of gender budgeting as a tool of good budgeting method and achieving of gender equality by elimination of existing gender gaps in the society.

The purpose of study is to shed light on gender budgeting through gender mainstreaming in a government's budget process.

Research methods are the abstract and comparative analyses.

Results. The article investigates gender budgeting in its' way on promoting equality between women and men by influencing the budget process. Collectively, gender-responsive budgeting initiatives seek to raise awareness of the effects that budgets have on women and men and to hold governments accountable for their commitments to gender equality.

Scope of application is the government budget formulation, implementation and reporting process.

Conclusion. Gender budgeting could be viewed from different angles: as a budgeting tool that enables elimination of existing gender gaps and as a mechanism for achieving gender equality in the society. Highly important in this process is integration of gender analysis into the budget formulation process.

Key words: gender budgeting, public finance management, gender equality.

1. Introduction

Public financial management (PFM) is a critical element to how governments raise and use resources to meet the public needs. The revenue collection, budget process and spending are central to PFM. Gender responsive budgeting seeks to integrate gender equality considerations into the budget process. If a gender perspective can be consistently and practically embedded into public finance systems and included as a key component in the reform of these systems, the probability of creating a strong and sustainable impact on gender equality will grow [4]. However despite this the dominant literature on PFM systems appears to be largely gender-blind or very limited in its approach to gender [2].

2. Literature review

Gender budgeting and its' role in PFM is within the attention of many researchers and practitioners: D. Budlender [1], E. Combaz [2], D. Elson [3], G. Hewitt [1], E. Klatzer [5], W. Krafchik [6], A. Lawson [7], A. Merima [8], M. Rubin [9] and others.

Overall gender budgeting is well accepted to be a guiding principle for decision making in formulation of public policies in the area of gender equality. Literature review shows that the majority of scientists and practitioners agree that gender budgeting:

- focuses on achieving of tangible results and could be a part of performance based budgeting method,
- provides medium term perspective to analysed and newly formulated budget programs,
- aligns strategic goals with budget program activities providing for realistic costing of necessary resources for their implementation.

3. Theoretical background

Gender budgeting can be defined as budgeting "...that integrates a gender perspective and tracks how budgets respond to gender equality and women's rights requirements. This entails examining not only actual allocations and revenue raising measures but also budgeting systems, budgeting processes and looking at the roles of the various actors throughout the process. It also entails investing in making available mechanisms, guidelines, data, and indicators that enable gender equality advocates to track progress, benefit incidence and show how supposedly gender neutral budgets impact women" [10].

Gender budgeting (GB) is a tool that aims at integrating gender perspectives in the revenue and expenditure side of PFM. It is an influential element of managerial activities related to development of budgets of different

levels, which provides important information to specialists making decisions about the revenue as well as the allocation of budget funds.

Gender budgeting is an application of gender mainstreaming in a government's budgetary process. It implies a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditure in order to promote gender equality.

The rationale for GB initiatives is that they help bridge persistent inequalities between women and men and facilitate development by integrating gender issues into macroeconomic policy and budgeting.

The goal of GB initiatives is to promote equality between women and men by influencing the budget process. Collectively, gender-responsive budgeting initiatives seek to raise awareness of the effects that budgets have on women and men and to hold governments accountable for their commitments to gender equality.

Building an understanding of two key principles is central to raising awareness on the impact of budgets on women and men. The first principle emphasizes the need to assess budgets for their impact on two separate areas of analyses: the individual versus the household. Making this distinction ensures that budgets are not based on the false assumption that all public goods and services reaching households are shared equally among household members. The second principle is an understanding of the role of the social protection system in the economy, particularly the recognition of its contribution to society. This is essential since the assessment of the budget's impact on gender equality implies focusing on the amount of unpaid labour that is required to fulfil this role and which of the sexes is providing this unpaid labour.

In an international perspective the dominant methodology for implementing GB initiatives is the five-step approach which includes [1]:

1. Gender analysis of the situation of men, women, girls and boys in general in the country and in a particular sector.
2. Analysis of how policies address the gendered nature of the situation.
3. Analysis of whether assigned allocations from the public sector are sufficient to implement a gender responsive policy.
4. Monitoring of expenditure and implementation of policies (requires assessing whether public expenditure was spent as intended).
5. Evaluating outcomes (involves assessing the impact of policy and expenditure and checking how it has contributed to a government's gender equality commitments).

The absence of data and transparency in a government's budget process undermines the analytical capacity of this approach and results from budget analyses. While steps 1-3 can be carried out based on existing policy and budget documents, steps 4-5 require extensive fieldwork when governments do not have clear reporting mechanisms in place. This type of policy appraisal can be enhanced by including the views of policy beneficiaries in the analysis. This can be done through gender-disaggregated beneficiary assessments.

Another approach relates to the analytical framework, which focuses on budget inputs, outputs and outcomes to analyze resource allocations within programmes [3]:

1. Select a Ministry or program, and over the budget cycle examine planned and realised: Financial outputs; Activities financed; Outputs delivered; Impacts on people's well-being.
2. Undertake a gender analysis of these budgetary dimensions using disaggregated expenditure and revenue tools and approaches.
3. Apply the analytical tools at the different levels of budgetary decision-making including:
 - a) Aggregated macroeconomic strategy;
 - b) Composition of expenditure and revenues;
 - c) Effectiveness of service delivery.
4. Identify the gender gaps (at the level of the individual and household, economic and social, paid and unpaid) and the budgetary and policy changes that need to be made.
5. Convey the results of the analysis with the aim of bringing about changes to budgetary and policy decisions.

4. Conclusion

Gender budgeting could be viewed from different angles: as a budgeting tool that enables elimination of existing gender gaps and as a mechanism for achieving gender equality in the society. Highly important in this process is integration of gender analysis into the budget formulation process.

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