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GENDER-ORIENTED BUDGETING AS CONSTITUENT OF LOCAL BUDGETING

Abstract. The leading role in the regulation of the national economy, creation of a favorable financial environment for rapid development of market economy and provision of macroeconomic balance of the economy belongs to the budget. The article deals with the issues of local budget planning under the current conditions of the economy as a fiscal policy in the sphere of government expenditures is a sufficiently powerful tool of impact on the socio-economic development.

Budgets reflect the priorities and obligations of governments, including their commitment to achieving gender equality. Gender budgeting is considered as an appropriate measure against political and social requirements, which are getting more intensified, as for transparency in government budget spending.

The main objective of the gender budgeting is restructuring revenues and expenses so that the needs of citizens, both women and men will be presented in accordance with the articles of the budget. This in turn will improve the quality of services for the population, encourage economic growth and reduce poverty.

Gender-oriented budgeting within medium term planning is an effective tool to enhance the efficient use of budget funds, provide gender equality and fair allocation of budget expenditures by gender.

In Ukraine integration of social aspects into the planning and budgeting processes is a new and innovative contribution to the further development of the concept of budgeting focused on result.

The introduction of gender budgeting process will help to improve budgetary planning at the local level and stimulate the more effective use of government resources in terms of gender equality, thus it will increase the efficiency of government spending.

Keywords: local budget, gender budgeting, budgeting, expenditures of local budgets, gender budgeting.

JEL classification: H72, J16

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ГЕНДЕРНЕ БЮДЖЕТУВАННЯ ЯК СКЛАДОВА БЮДЖЕТНОГО ПРОЦЕСУ НА МІСЦЕВОМУ РІВНІ

Анотація. Стаття присвячена проблемам планування місцевих бюджетів. Охарактеризовано етапи впровадження гендерного бюджетування. Здійснено аналіз формування бюджету з урахуванням гендерних особливостей в Україні. Показано інтеграцію гендерних аспектів до бюджетного процесу на місцевому рівні. Розкрито теоретико-методологічні основи гендерного бюджетування як інструменту підвищення ефективності використання бюджетних коштів, забезпечення гендерної рівності та справедливого розподілу бюджетних витрат за статевою ознакою.

Ключові слова: місцевий бюджет, гендерне бюджетування, бюджетне планування, видатки місцевих бюджетів, гендерний бюджет.

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ГЕНДЕРНОЕ БЮДЖЕТИРОВАНИЕ КАК СОСТАВЛЯЮЩАЯ БЮДЖЕТНОГО ПРОЦЕССА НА МЕСТНОМ УРОВНЕ

Аннотация. Статья посвящена проблемам планирования местных бюджетов. Охарактеризованы этапы внедрения гендерного бюджетирования. Проведен анализ формирования бюджета с учетом гендерных особенностей в Украине. Показано интеграцию гендерных аспектов в бюджетный процесс на местном уровне. Раскрыты теоретико-методологические основы гендерного бюджетирования как инструмента повышения эффективности использования бюджетных средств, обеспечения гендерного равенства и справедливого распределения бюджетных расходов по половому признаку.

Ключевые слова: местный бюджет, гендерное бюджетирование, бюджетное планирование, расходы местных бюджетов, гендерный бюджет.

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Introduction. Improving the effectiveness of government and local budgets in countries with limited budgetary resources is one of the main tasks of Ukraine, because the government is account for the incurred expenditure responsibilities and should prove that the budgetary funds were spent productively.. It is a budget that serves as a mechanism to make direct the financial spending for the provision of government services like education, health care, etc for the population [1, p. 49].

Gender budget scope includes household income, labor and employment, pension, social security, education, healthcare, culture, social services, mother and child support policies, the poor support, i.e. all the areas of state and public interrelations, which in any case involve government funds, which may appear different for male and female position.

Specific gender budgeting initiatives may take different forms. In particular, they may include the preparation of a separate document to assess the effect of implementation of government programs on women, which may then be submitted for approval together with the budget. The programs can also be permanently integrated into departmental processes; drawn up as either budget proposals or separate documents prepared by the interested groups which do not belong to state control elements [2].

Currently, more than 90 countries are implementing different gender budget initiatives, covering the civil society, governments and international organizations [3]. The experience of these countries shows that gender budgeting implementation promotes improvement quality of services providing to the public, more accurate allocation of budgetary resources to meet the needs of a particular customer, increasing the pace of economic development areas as well as the efficient use of available resources.

Methodology of gender budgeting will depend on the assumptions that are available in the country, so you need to adapt it. There are some already proven methods adapted to Ukrainian conditions. The methodology "The practical application of gender budgeting" proposed by Sheyloy Quinn, the Irish researcher, for the Council of Europe contains common approaches on implementation of gender budgeting. It defines the following stages:

The first phase is the analysis of the gender perspective. This stage involves a gender analysis at different levels, allowing you firstly to identify the different budget impacts to final consumers of budget programs. A deeper analysis will help to determine how well the budgets meet their needs. Then, the researchers determined the complexity and barriers the target group faced trying to access to services. The main issue is to determine in which way the implementation of the budget can reduce or increase gender inequality (or does not affect the current situation).

The second stage is restructuring the budget.

The third stage is implementation of gender approaches as a category of analysis and control in all budgetary processes [4].

European institutions have recognized the value of gender budgets and urge EU Member States to apply this tool more actively. All Scandinavian countries have included gender budget analysis in policy analysis procedures at central, regional or local levels, and gender experts are involved in the implementation of gender budgets at the national and municipal level. In the Baltic States (Lithuania, Latvia, Estonia) a positive experience in promoting gender equality in the planning and budgeting of national development is also gained. In these countries a constant process of decentralization is taking place, which involves the introduction of tools such as the openness of the budgeting process and public reporting on its performance as well as the improvement of quality of public services and utilities for the consumer. This creates favorable conditions for the implementation of gender budgets, especially at the local level. Economic and administrative reforms in these countries gave more opportunities for civil society for monitoring and made the elected officials more responsible.

The current legislation provides broad legal framework for integrating social aspects into budgeting processes in Ukraine, which has declared its commitment to promote gender equality at all levels. But we can not speak yet of the existence of equality between male and female without equality in the distribution of and access to state resources. It is possible to solve this problem by introduction into the budget the process elements of gender budgeting and gender budget analysis (Fig. 1).

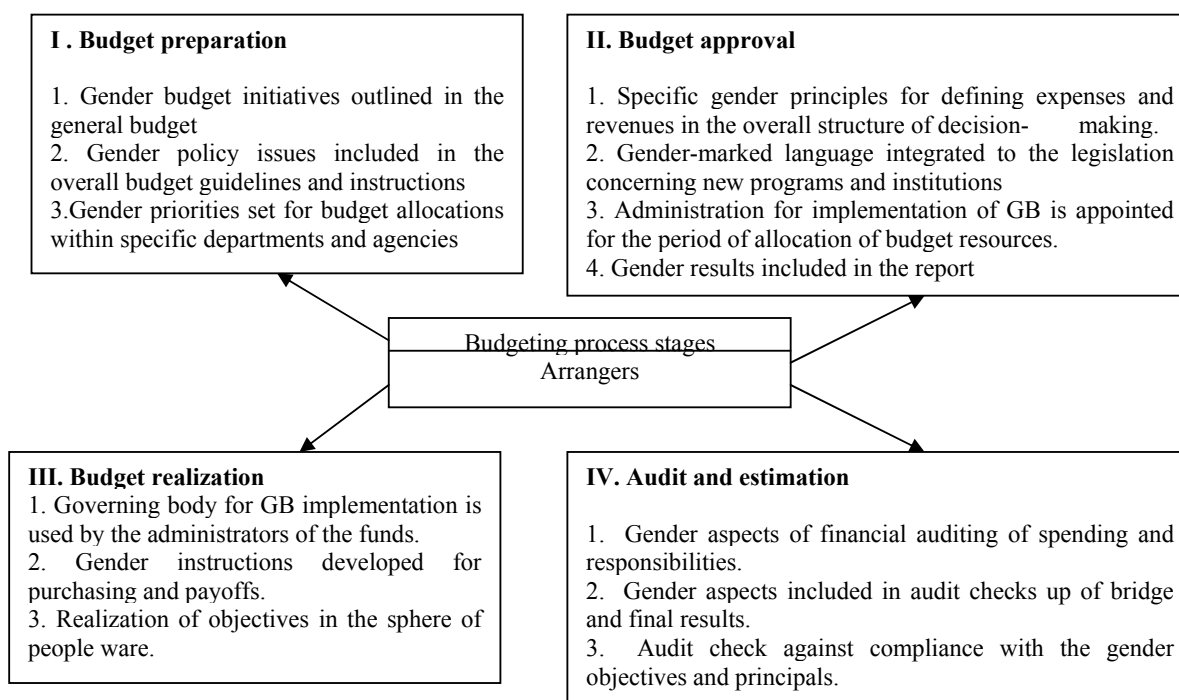


Fig. 1. Integration of gender aspects to budgeting process
Source: elaborated by the authors on the base of [5]

Special attention should be paid to the auditing function of gender budgeting. Gender audit, as part of the process of gender budgeting is carried out after the budget was approved and developed, to study the final impact and results achieved in the course of use of funds, and in comparison with what was planned, from the point of view of the gender perspective. The term "gender audit" is used to refer to particularly careful consideration and verification of government budget [6].

Introduction of basic tools of medium-term planning requires a reviewing of approaches for all participants in the budget process because it lays a plan of development of Ukraine for the

future. Weighted and estimated for a few years ahead the budget policy will allow carrying out systemic economic reforms to increase investment attractiveness and improve business climate.

The necessary and important tool for the implementation of the gender policy is gender analysis. The goal of the gender analysis is to identify and analyze the variety of socio-political inequalities that arise from belonging to one or another gender or the disproportionate placement of the distribution of power between the sexes. They also affect the availability and the ability to manage resources, including decision-making and information ownership. In public life they are represented as relations of authorities, relations of properties or as moral-legal or value-legal relations. Accordingly, gender as a social institute, manifests itself as a sphere of action of gender, gender economics, gender psychology and ideology [7, s. 34].

In gender-based budgeting considerable attention is paid to costs for the formation of equal opportunities for women and men in public sector. A significant role is also played by the gender neutral areas that have different social consequences.

Gender budgeting means restructuring incomes and expenses so that the needs of the community, both women and men, would be presented in budget articles. Analysis of the budget, taking into account the gender aspect would make possible to take into consideration a wider range of issues. Their solution would create equal opportunities for all members of the community and ensure its sustainable development. This approach makes the budget more efficient, fair and transparent.

That is why the gender budget contributes to:

- improvement the quality of services for the population, since clear guidelines for a specific consumer are lined up;
- increasing the pace of economic development and reducing poverty;
- effective use of resources [8].

Budget expenditures on social protection and social security are sent to financing social protection in case of disability; social protection of pensioners; social protection of veterans of war and labour; social protection of the family, children and youth; social protection of the unemployed; assistance in addressing the housing issues; social protection of other categories of the population; fundamental and applied researches in the field of social protection; other activities in the field of social protection (table 1).

Table 1

The dynamics of budget spending on social needs for 2010–2015

Years	Spending for social insurance mln. грн.	Total expenditures from local budgets mln. грн.	Share in consolidated budget expenditures,%
2010	128609.2	152020.3	84.6
2011	146552.1	178070.6	82.3
2012	176543.8	221232.8	79/8
2013	188337.8	218236.1	86.3
2014	184385.8	223496.7	82.5
2015	225694.0	276925.2	81.5

Source: compiled by the author on the basis of data [9, 10]

Table 1. shows that local budgets direct the greatest share of their expenses at the socio-cultural sector, due to the structure of the costs of local budgets, according to the Budget code of Ukraine.

Gender-based budgeting is required to ensure everyone to receive the service he needs. To do this, you need to analyze not only which service everyone needs, but also what quality it should be and the form it is provided.

Gender-oriented budgeting in Ukraine is at the stage of understanding, learning, and research at the local level. Let us consider the implementation of gender-based budgeting in details.

Implementation of medium-term budget planning is on the list of top priorities for the Government, that stipulated in The Action Plan shift to medium-term budgeting [11]. Besides, Ukraine has commitments to international partners, namely the IMF concerning introduction of the medium-term fiscal base from 2018. The elaborated by the Ministry of Finance model of medium-term budget planning is based on the best experience, world practice and consideration of recommendations of the IMF as well as peculiarities of the budgeting system and legislation in Ukraine.

Gender-oriented budgeting is supposed to be one more progressive tool of enhancement of efficiency and utility of budget expenditures in Ukraine. Considering the international experience, it allows to boost the quality of government services with regard to needs of diverse social groups (not only based on gender), optimize the amount and structure of budget expenditures, sparingly use taxpayers' monies.

Implementation of gender-oriented budgeting provides the scope for efficiency improvement of budget funds owing to consideration of diverse needs of both men and women, people of different ages and social groups.

The project "Gender-oriented budgeting in Ukraine" [12] is financed by the Swedish International Development Cooperation Agency (Sida) and implemented by consortium consisting of three consulting companies: Indevelop, CPM and NIRAS. The project operations are planned for 5 years (November 2013 – December 2018).

The goal of the project is to increase economic efficiency and transparency in budget allocations that takes into account the different needs of women and men through the introduction of gender-oriented budgeting (GOB) in Ukraine.

The launch of the trial GOB in 2015 was assigned to two state pilot Ministries, namely the Ministry of Social Policy of Ukraine and the Ministry of Youth and Sport in Ukraine and to five pilot regions, which became centers of corresponding clusters: Ivano-Frankivsk region (western region), Zhytomyr region (northern region), Kharkiv region (eastern region), Herson region (southern region), and also the city of Kyiv (central region) as a separate administrative district of Ukraine. In 2016 the project was joined by the Ministry of Education and Science of Ukraine, the Ministry of Health Care in Ukraine and other new regions: Zakarpattia, Chernivtsi, Dnipropetrovsk, Cherkassy, Kyiv, Kirovohrad and Mykolaiv.

During the implementation of the project each of the selected regions worked in the scope of one (two) out of four fields: education (Zakarpattia, Herson, Chernivtsi and Kyiv); health care (Ivano-Frankivsk, Kyiv, Cherkassy and Kyiv); social care and social provision (Zhytomyr, Dnipropetrovsk and Zaporizzia); youth policy and physical education and sport (Kirovohrad, Mykolaiv and Kharkiv).

Considering the provided by Ivano-Frankivsk and Luhansk regions data in the field of gender budgeting it can be concluded that Ukraine allows for conducive circumstances for its implementation in budgeting. Besides, reforms in the area of program-target method (hereinafter PTM) at the local level provided methodological basis for budgeting improvement by means of focusing on gender- and society-oriented outcomes. The use of gender-oriented budgeting in accordance with PTM at all levels of governance would facilitate fulfillment of the aims [13, p. 25].

Therefore, as soon as gender-oriented budgeting comes into effect at the local level, it will foster economic efficiency and budget expenditures productivity, when needs of both genders will be taken into account. In addition, the budget, formed to cater diverse needs of genders, makes it transparent, the funds are spent efficiently, and services are provided to all social and gender groups.

Conclusion. In the circumstances of budget reforming in Ukraine implementation of medium-term budget planning would be utmost efficient provided it is based on gender analysis. Gender budgets increase government responsibility for gender equality, extend opportunities and rights of women, change budgeting policy priorities, promote budget expenditures optimization by means of improvement of quality of services for population, targeting and transparency of budget resources allocation, reduction of budget embezzlement.

Thus, gender budget formation allows for evaluation of the impact of the budget on ultimate consumers of budget programs, thereby increasing the management efficiency of budget funds. Implementation of gender-oriented budgeting in Ukraine would provide consecutive and foreseen budget policy at the local level, toughening of budgeting discipline, enhancement of efficiency and productivity of budget expenditures with regard to diverse gender needs, and would advocate transparency of local budgets.

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