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GENDER ORIENTED BUDGETING AS A TOOL FOR ACHIEVING GENDER EQUALITY

Abstract. The article explores the issues of gender-oriented budgeting as a tool of gender-sensitive policy, which enables to ensure gender equality, increase the efficiency of use of the budgetary funds and achieve a fair distribution of the budgetary expenditures by gender. The national legislative framework for gender budgeting has been analyzed. Gender analysis has been identified as a tool for examining the socio-economic differences between women and men, girls and boys. The main steps of the gender budgeting analysis are outlined. It is substantiated that gender-oriented budgeting, as a management technology tool, allows us to assess how and to what extent the public budget spending policies affect men and women (girls and boys) as service consumers, infrastructure users and taxpayers. Gender budgeting was found to relate to both the revenue and expenditure side of the budget; means budgeting centered on people by their gender (both adults and children); prompting a more thorough examination of the results of the budget implementation; calls for a broader range of stakeholders to participate, and therefore, forges democratic processes. Therefore, when allocating funds to healthcare, education, sports, social policy institutions, one should consider the gender dimension and keep in mind that the needs of women and men, girls and boys are different. It is proved that the essence of gender-oriented budgeting — this new tool for Ukraine — is to plan the revenue and expenditure part of the state and local budgets with respect to who will be the end consumer of the services financed by the respective budget. That is, the overall goal of the gender-oriented budgeting is to increase economic efficiency and transparency of the budget expenditures, taking into account the needs of women and men, girls and boys.

Keywords: budget, budgeting; budget process, program-target method; gender policy, gender-oriented budgeting, management technology.

ҐЕНДЕРНО ОРІЄНТОВАНЕ БЮДЖЕТУВАННЯ ЯК ІНСТРУМЕНТ ДОСЯГНЕННЯ ҐЕНДЕРНОЇ РІВНОСТІ

Анотація. Досліджується проблематика ґендерно орієнтованого бюджетування як інструменту ґендерно чутливої політики, що дає можливість забезпечити ґендерну рівність, підвищити ефективність використання бюджетних коштів та досягти справедливого розподілу бюджетних видатків за статевою ознакою. Проаналізовано національну законодавчу базу забезпечення ґендерно орієнтованого бюджетування. Визначено, що ґендерний аналіз є інструментом для вивчення соціально-економічних відмінностей

між жінками та чоловіками, дівчатами і хлопцями. Зазначено основні кроки проведення ґендерного бюджетного аналізу. Обґрунтовано, що ґендерно орієнтоване бюджетування як інструмент управлінської технології дозволяє оцінити, як і якою мірою державна політика у сфері розподілу видатків бюджету впливає на чоловіків і жінок (дівчат і хлопців) як споживачів послуг, користувачів інфраструктури та платників податків. Установлено, що ґендерне бюджетування стосується як дохідної, так і видаткової частини бюджету; означає бюджетування, у центрі якого люди за їхньою статевою приналежністю (як дорослі, так і діти); що спонукає до більш ретельного вивчення результатів виконання бюджету; закликає до участі ширше коло зацікавлених осіб, а, отже, укорінює демократичні процеси. Отже, виділяючи кошти на заклади охорони здоров'я, освіти, спорту, соціальної політики, слід урахувати ґендерний аспект і пам'ятати, що потреби жінок і чоловіків, дівчат і хлопців є різними. Доведено, що суть ґендерно орієнтованого бюджетування — цього нового для України інструменту — планування дохідної та видаткової частини державного і місцевого бюджетів з огляду на те, хто буде кінцевим споживачем тих послуг, що фінансуються відповідним бюджетом. Тобто загальна мета ґендерно орієнтованого бюджетування — підвищення економічної ефективності та прозорості видатків бюджету з урахуванням потреб жінок і чоловіків, дівчат і хлопців.

Ключові слова: бюджет, бюджетування; бюджетний процес, програмно-цільовий метод; ґендерна політика, ґендерно орієнтоване бюджетування, управлінські технології.

ГЕНДЕРНО ОРИЕНТИРОВАННОЕ БЮДЖЕТИРОВАНИЕ КАК ИНСТРУМЕНТ ДОСТИЖЕНИЯ ГЕНДЕРНОГО РАВЕНСТВА

Аннотация. Исследуется проблематика гендерно ориентированного бюджетирования как инструмента гендерно чувствительной политики, что позволяет обеспечить гендерное равенство, повысить эффективность использования бюджетных средств и достичь справедливого распределения бюджетных расходов по половому признаку. Проанализирована национальная законодательная база обеспечения гендерно ориентированного бюджетирования. Определено, что гендерный анализ является инструментом для изучения социально-экономических различий между женщинами и мужчинами, девушками и парнями. Указаны основные шаги проведения гендерного бюджетного анализа. Обосновано, что гендерно ориентированное бюджетирование как инструмент управленческой технологии позволяет оценить как и в какой мере государственная политика в сфере распределения расходов бюджета влияет на мужчин и женщин (девушек и юношей) как потребителей услуг, пользователей инфраструктуры и налогоплательщиков. Установлено, что гендерное бюджетирование касается как доходной, так и расходной части бюджета; означает бюджетирование, в центре которого люди с их половой принадлежностью (как взрослые, так и дети); что побуждает к более тщательному изучению результатов исполнения бюджета; при-

зывает к участию широкий круг заинтересованных лиц, а, следовательно, укореняет демократические процессы. Итак, выделяя средства на учреждения здравоохранения, образования, спорта, социальной политики, следует учесть гендерный аспект и помнить, что потребности женщин и мужчин, девушек и парней разные. Доказано, что суть гендерно ориентированного бюджетирования — этого нового для Украины инструмента — планирование доходной и расходной части государственного и местного бюджетов с учетом того, кто будет конечным потребителем тех услуг, которые финансируются соответствующим бюджетом. То есть общая цель гендерно ориентированного бюджетирования — повышение экономической эффективности и прозрачности расходов бюджета с учетом потребностей женщин и мужчин, девушек и парней.

Ключевые слова: бюджет, бюджетирование; бюджетный процесс, программно-целевой метод, гендерная политика, гендерно ориентированное бюджетирование, управленческие технологии.

Formulation of the problem. The consideration of the interests, needs, opportunities and experiences of the different groups of women and men (girls and boys) in all spheres of the society is at the heart of the country's gender-sensitive policy. One of the effective tools for implementing gender-sensitive policies is gender-oriented budgeting (GOB). It is a globally recognized effective tool for achieving gender equality, contributing to greater use of the budgetary resources. The GOB is the implementation of a comprehensive gender approach in the budgetary policy and budgetary processes at the state and local levels, which includes gender budgeting and enhances transparency and accountability. Understanding gender is an awareness of the importance of gender and gender relations to the society, as well as how they are valued by the government. This principle is a starting point in addressing gender inequality and contributes to building an equal society.

Analysis of the recent research and publications. Recently, gender mainstreaming has been addressed by V. Bykhovchenko (gender budgeting at the local level as a tool for improving budget efficiency) [1], O. Holynska (gender-oriented budgeting as a critical basis of the budget program effectiveness) [2–11] S. Danylenko, K. Lubynets, H. Tereshchenko, O. Chernyuk (ways to introduce gender-oriented budgeting in Ukraine) [6], N. Zhovnytska (gender-oriented budgeting per person) [7], T. Ivanina, O Zhukova, S. Yevchenko, N. Karpets, O. Mykytas, O. Ostapchuk, N. Ryabushenko, O. Yarosh (theory and practice of the gender-oriented budgeting in Ukraine) [4], H. Tereshchenko, O. Chernyuk (development of the gender-oriented budgeting in the Ukrainian education) [8] and others.

Highlighting previously unresolved parts of the common problem. At the same time, their and other intelligence services do not essentially ad-

dress the issue of gender-based budgeting in relation to the implementation, starting in 2019, of the program-targeted budgeting method at the local level.

Formulation of the purposes of the article. That is why the purpose of our article is to highlight the problems of gender-oriented budgeting that have arisen through the introduction of a program-targeted budgeting method at the local level.

Presentation of the main material. The first two decades of the 21st century are characterized by rapid change and progress, while at the same time the struggle for equal rights for all, regardless of race, religion, political preferences, attitudes and gender, is still going on in the world. The issue of gender equality remains one of the world's leading issues.

Today, gender equality policy is an important factor in the global development and a fundamental human right. Most governments in the world have committed themselves to achieving the goals of gender equality and mainstreaming gender into the public policy. To this end numerous tools and approaches have been created. Since 1995 a number of international organizations and institutions, including the United Nations Development Fund for Women (UNIFEM, now UN Women), the United Nations Development Program (UNDP), the United Nations Economic Commission for Europe (UNECE) and others, have initiated the gender budgeting approach and thus contributed to the development of the concept and strategy of the gender-oriented budgeting (GOB).

The concept of "gender budget" was introduced following the adoption of the Platform for Action at the Beijing Conference (1995), that emphasized that the governments should make every effort to systematically examine how public sector budgets are spent or whether they were spent for the benefit of man. This will, in particular, require gender mainstreaming in the budgetary policy and program decisions, as well as adequate funding for specific programs to ensure equality between women and men.

Gender budgeting is used to achieve gender equality, which helps to increase the efficiency of the budget spending. It refers to the various processes and tools that take into account the specific interests of women and men (girls and boys) when allocating the budget resources at all levels.

At the same time, Ukraine is doing its best, especially in the legal field, to ensure equal rights and opportunities for men and women (girls and boys). Gender equality is primarily concerned with political, economic and social development. That is why the issues of equality and non-discrimination should be a mandatory component of the programming documents of any civilized country.

The Constitution of Ukraine emphasizes on ensuring equality of rights and opportunities for women and men in different spheres of their activity. The Article 24 of the Basic Law gives an interpretation of the application of the principles of equality and non-discrimination, while emphasizing the particular attention that women need.

In addition, this Document of state weight emphasizes an important aspect of the principle of equality — the need to apply the same standards of rights

and obligations to all the persons without exception. Gender equality is the equal legal status of women and men (girls and boys) and equal opportunities for its implementation, which allows the persons of both sexes to participate in all the spheres of the life of the society (Article 1 of the Law of Ukraine of September 8, 2005 № 2866-IV "On Ensuring Equal Rights and Opportunities for Women and Men"). And one of the tasks that we set ourselves as a country, as a community, as a civilized nation is to use a gender approach when formulating and using the budget.

In this connection, both the bodies of executive power on local places (region and district state administrations, city, settlement and rural executive committees and executive committees of the councils of the united territorial communities (UTC), and the non-governmental organizations (NGOs) are constantly asked about how to take into account the needs of different population groups in planning a community budget; why the developed countries pay much attention to the gender-oriented budget; why it is important to implement such practices in Ukraine; what results the urban and rural communities received when addressing the needs of women and men in the budget planning; why it is beneficial for the community to have a gender-oriented budget; why addressing the needs of women and men (girls and boys) contributes to the effective use of the community funds, etc.

Thus, gender-oriented budgeting (GOB) is a budgeting method that focuses on specific people — women and men, girls and boys from different social and demographic groups.

The main normative documents defining the state policy of gender budgeting in Ukraine are:

• Presidential Decree № 501/2015 of August 25, 2015 "On Approval of the National Human Rights Strategy" and an Action Plan for its implementation;

• The Annual National Program, sponsored by the NATO-Ukraine Commission, approved by Presidential Decree № 89/2018 of March 28, 2018 (section "Gender Equality");

• State Social Program for Equal Rights and Opportunities for Women and Men for the Period up to 2021, approved by the Cabinet of Ministers of Ukraine Resolution of April 11, 2018 № 273;

• National Action Plan for the Implementation of UN Security Council Resolution 1325 "Women, Peace, Security" for the period up to 2020, approved by the Cabinet of Ministers of Ukraine Decree of February 24, 2016 № 113;

• Strategy for reforming the public finance management system for 2017–2020, approved by the Decree of the Cabinet of Ministers of Ukraine of February 08, 2017 № 142-p (hereinafter — Strategy № 142);

• Law of Ukraine of December 07, 2017 № 2229-VIII "On Prevention and Countering Domestic Violence";

• Law of Ukraine of September 8, 2005 № 2866-IV "On Ensuring Equal Rights and Opportunities for Women and Men" (hereinafter — Law № 2866-IV);

• Law № 3739-VI of September 20, 2011 "On Combating Trafficking in Human Beings";

• Law of September 6, 2012 № 5207-VI "On the Principles of Pre-

venting and Combating Discrimination in Ukraine";

• Guidelines for the implementation and application of a gender-oriented approach to the budget process, approved by the Order of the Ministry of Finance of Ukraine dated January 2, 2019 № 1 [11] and others.

The Budget Code of Ukraine (BCU) defines the budget as a plan for the formation and use of the financial resources to provide tasks and functions, respectively, carried out by the public authorities, local governments during the budget period (from January 1 to December 31) [2]. For this reason, the activities of the local authorities must be linked to the provision of the vital services and the equitable distribution of resources for the benefit of women and men (girls and boys).

From this point of view, one of the effective strategies is the implementation of the GOB. The implementation of the GOB is possible at different levels — from the state budget to the budget of a small community. In this context, the GOB may have a different focus — it concerns the budget analysis as a whole or focuses on a specific sector (e.g. healthcare), may be implemented at different stages of the budget cycle (e.g., the planning or budgeting stage) [7].

The GOB reform, which is directly related to the implementation of the program-targeted budgeting method (hereinafter referred to as the PTM), is headed by the Ministry of Finance of Ukraine. It should be noted that according to Article 20 of the BCU, the PTM is based on the planning and allocation of the budgetary resources, as well as the analysis of the cost comparisons and results achieved. PTM budgeting is a grouping of different budget expenditures into separate programs so that each cost item is assigned to a specific type of program. The gender budgeting seeks to meet human needs through the budget processes [2].

As noted above, on January 2, 2019, the Ministry of Finance of Ukraine approved Guidelines for the implementation and application of a gender-oriented approach in the budget process [11]. This means that from 2019 all the ministries and services in Ukraine are advised to include gender indicators for the budget programs.

In addition to state and local governments, individual states, European structures and NGOs of Ukraine are actively involved in the implementation of the GOB. So, in particular, in our country since November 2013 till now the "Gender Budgeting Project in Ukraine" (GOB Project) has been running. Its aim is to increase the cost-effectiveness and transparency of the budget allocations to meet the different needs of women and men through the implementation of gender-oriented budgeting (GOB) in Ukraine. The ultimate goal of the GOB is to strengthen the fiscal policy outcomes by introducing a gender and social dimension as an analytical category that directly contributes to the reform of the public finance management. That is, the GOB is one of the powerful reforms of Ukraine's financial system. It is funded by the Swedish International Development Agency (SIDA) project [10].

In 2018 a free course called "Gender-Oriented Budgeting for Community Development" was launched on the Prometheus platform. The course

was commissioned by the Association of Ukrainian Cities (AUC) in the framework of the USAID Project "Development of a course for strengthening the local self-government in Ukraine" (PULSE), implemented by the AUC, in collaboration with the "Gender Budgeting in Ukraine" (GOB) funded project as it has already been said — by Sweden. The course is enriched by the hands-on experience and materials of "UN Women" and the National Democratic Institute for International Relations (NDI) working within the USAID "Decentralization Delivers Better Results and Effectiveness" (DOBRE) program.

The main components of the gender-oriented budgeting process are: 1) gender budget analysis; 2) changes in the programs and budgets; 3) systematic integration of the GOB into the budget process. A key component in the process of implementing gender-oriented budgeting is gender budgeting analysis.

The GOB's mission is to reduce the so-called "gender gaps" — the difference in any sphere between women and men (girls and boys) in terms of their participation, access, rights, rewards and benefits. It is based on gender justice, which envisages equality and equity in the distribution of gender and responsibility between women and men, and attention to the needs of the persons who may be different to achieve a gender balance [7].

N. Zhovnytska, in particular, cites an example of reducing the "gender gaps". According to statistics, 40 % of girls and 60 % of boys study at the Children's and Youth Sports School. Girls are engaged in cheaper sports (rhythmic gymnastics and rowing) and boys in more expensive (football and hockey). So, more money is spent on training boys. However, the girls in the competition win more medals. We are dealing with "gender bias". This is neither good nor bad, it is a fact. Gender biases should be identified and eliminated in the initial stages. In our case - in schools. A physical culture lesson is the first section where children see what physical education and sports are all about. The head teacher or teacher who conducts the lesson should motivate the girls first, because boys love going to physical education, and girls treat this subject differently. It may be necessary to revise or change the programs of the physical education classes and sports sections, since not always girls want to play sports games, but aerobics or gymnastics would be more convenient to them [7].

Therefore, it is important not only to address the needs of women and men (girls and boys) in all their diversity, but also to find ways to address them through programs and budgets. That is why the society has a wide range of initiatives in gender budgeting, the so-called gender budgeting initiatives (GBI). These are specific measures/campaigns related to the possibility of changing the budgets and policies of the state towards greater gender equality. Their implementation can take many forms, depending on the political level, the extent of coverage and the budgetary stage at which they take place.

The most popular GOB activities include:

- research;
- advocacy;
- monitoring;
- teaching;

• raising awareness;

• analysis and development of the relevant plans, programs, etc.

The Ukrainian GOB methodology consists of three main components:

• conducting gender budget analysis;

• making changes to the programs and budgets;

• systematic integration of the GOB into the planning and budgeting processes [7].

It is clear that working within the GOB requires, first and foremost, a wide range of legislative and budgetary activities. These are the so-called "entry points", the main of which are:

• developing gender statistics that provide the necessary information to better situate and correct the gender asymmetries and imbalances;

• carrying out information and education work on gender issues, which, above all, provides an explanation of the national gender equality policy;

• creating opportunities for the participation of men and women in the gender budgeting [7].

N. Zhovnytska defines the main tasks of the GOB. Including:

• ensuring a fair budgetary policy and contributing to reducing the inequalities between women and men in all spheres of the public life;

• encouraging more efficient use of the public funds (and local budget funds — *author*) in accordance with predefined goals for the allocation of resources and services for men and women;

• improving the quality and efficiency of the public (and communal — *author*) services to meet the different needs of men and women;

• ensuring greater transparency of the public policy implemented by the national, regional and local authorities [7].

In addition, according to N. Zhovnytska, the implementation of the GOB:

• enhances both accountability and transparency of the budget process;

• provides greater targeting of the services and, accordingly, the rational use of the budgetary funds;

• contributes to the improvement of the quality of services for the population by establishing clear guidelines for the specific consumer;

• enhances the citizen participation in the budget process, especially women [7].

These tasks are particularly important in situations where additional efforts are needed to ensure that limited resources and funding are used effectively to meet the needs of, for example, vulnerable populations or women and men in conflict and post-conflict situations.

Conclusions from this research. Therefore, when allocating funds to the healthcare, education, sports, social policy institutions, one should consider the gender dimension and keep in mind that the needs of women and men, girls and boys are different. That is, the essence of the GOB — this new tool for Ukraine — is to plan the revenue and expenditure part of the state and local budgets in terms of who will be the end consumer of the services financed by the respective budget. That is, the overall goal of the gender-oriented budgeting is to increase economic efficiency and transparency of the budget expenditures, taking into account

the needs of women and men, girls and boys.

Further studies of the problems that we raised in the article concern the coverage of problems of gender-oriented budgeting in the field of education at the level of the united territorial community (UTC).

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