

GENDER-ORIENTED BUDGETING AT THE LOCAL LEVEL: PROBLEMS AND PERSPECTIVES FOR UKRAINE

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ABSTRACT

It was conducted the research concerning gender budgeting as an instrument of raising efficiency of using budget resources, providing gender equality and fair distribution of budget outgoings by gender characteristics.

It was discovered theoretic and methodological grounds of gender budgeting and background for implementing it into budget process, particularly at the local level.

According to the results of native legislation in the appropriate sphere it was made the conclusion as for existing backgrounds for gender aspects integration into budgeting social spheres in Ukraine. According to analyzing budget programmes in socio-gender point of view, it was grounded the relevance of implementing elements of gender budgeting into the process of budget planning and the necessity in gender aspects integration (for example, resultant indexes of gender equality) into the system of programme-aimed method (PAM). It was offered the integrated model of implementing elements of gender budgeting into the main components of PAM.

Keywords: local budgeting, local budget output, gender budgeting, gender analysis, gender equality, programme-aimed planning.

Introduction

The contemporary development state of Ukraine is characterized by implementing profound reforms in different life spheres: political, socio-economic, budget and financial. Such reforms are conducted both at the state and at the local levels.

Reforming local self-government deserves special attention as it influences life level of ordinary citizens and thus it influences well-being of the whole country.

The measures connected with the improvement of budgeting system and local self-government system; have to be directed to reaching decentralization in managing financial resources, redistributing authorities in favour of territorial community. Such steps have to bring Ukraine closer to the European level.

Taking into account gender factor is one of the crucial aspects in the efficiency of such reforms. Among various instruments at the disposal of state gender policy, special attention should be paid to gender budgeting. This technology is oriented to taking into account interests and requirements of various citizens'

categories in the process of forming and fulfilling the budget. It is an essential instrument for providing gender equality and developing democratic management principles.

Materials and methods

Taking into account gender aspects in the budget processes is a comparatively new approach of research in economic and financial science. The problem of gender analysis in budget policy is researched by the foreign experts: S.Qeen, D.Badlander, D.Elson, E.Klatster, R.Sharp and the home scientists: Z.Belets, L.Lobanova, S.Garashchenko, I.Uskov [1-4]. At the same time many theoretic and practical questions inn this sphere still need profound research.

Taking into consideration everything noted above it is obvious to see the urgency of the topic selected for this article. The aim of the article implies discovering theoretic and methodological grounds of gender budgeting and researching background for its implementation at the local budgets' level.

In the process of reaching the goal denoted the following research methods will be used: system (for discovering

theoretical grounds for gender budgeting); comparison and quantity analysis of financial and economic indexes (for analyzing consideration of gender composite part in budget indexes); abstract and logical for grounding offers as for integration of gender equality indexes into the system of programme-aimed budgeting).

Results

Considering theoretical aspects of "gender budgeting", it should be noted that this notion comprises processes and instruments which can help to consider specific interests of different social and military categories in the process of dividing budget resources at all the levels.

Gender budgeting estimates consequences and results of budget measures for men and women from the point of view of state financing perspective. It simplifies budget information and it is the ground for assessing progress as for gender aspect integration in terms of different kinds of policy and its further reflection in the budget. Gender budget favours reaching gender equality, improves the quality of giving services in general and thus it raises management process efficiency.

Integrating social aspects into planning and budgeting processes is a new and an innovative contribution into further development of budgeting concept aimed to get a result. This concept is supported, in particular, with the European Community, the Council of Europe and the World Bank as this way is a means of focusing attention at the influence of state strategies and financing [5; 6].

Ukraine has an appropriate legislative basis and our country is already acquiring appropriate knowledge about the process of integrating gender approaches into social spheres' budgeting.

The principle of law equality for men and women is set in the Asset 24 of the Constitution of Ukraine which guarantees the equality of rights and freedom to all the citizens and forbids any limitations by the gender characteristics [7].

The important step was the approval of the Law of Ukraine "About providing equal rights and possibilities for men and women" in 2005, this law presupposes conducting gender-legislative expertise of the current legislation and the projects of legislative acts [8]. In 2006 the Decree of the Cabinet of Ministers of Ukraine "About conducting gender-legislative expertise" was accepted.

In 2005 the Decree of the president of Ukraine "About improving work of central and local authorities of the executive power as for providing equal rights for men and women" [9] was issued and it was also validated the State programme of providing gender equality in the Ukrainian society for the period till 2010 [10].

Nowadays the necessity in implementing gender approaches into all spheres of society vital activity was declared in the State programme of providing equal rights and opportunities for men and women till 2016 which had been established in 2013 [11].

The programme presupposes the number of measures favouring the solution of gender problem in Ukraine. First of all these are the following: improving legislation in the questions of providing equal rights and opportunities for men and women, in particular, via making it appropriate to international standards and legislation of the European Union; conducting information outreach work in terms of implementing

European standards of equality in labour sphere; undertaking measures as for reducing gender gap in salary level for men and women; conducting constant work as for introducing gender approaches into education sphere; executing arrangement and other international liabilities as for providing equal rights and possibilities for women and men etc.

Thus the current legislation creates a broad legislative basis for integrating social aspects into budget forming processes in Ukraine. However we can not talk about the existence of equality between men and women without equality in division and access to state resources.

This problem can be solved via implementing the elements of gender budgeting and gender budget analysis.

Gender-oriented budgeting implies integrating social aspects into planning and budgeting processes. Budget analysis, taking into account gender aspect, will allow to take into account a wider range of the questions, and their solution will create equal opportunities for all the members of community and it will provide its constant development [3].

The results of gender analysis have to demonstrate clearly to which extent state policy and budget payment orders favour reaching the goals and executing legislative liabilities as for gender equality [13, p.13-14].

Analyzing the influence of policy and budgets on the socio-economic status of women and men, in particular, on different groups of men and women (for example, with division by age, place of living, ethnic origin), potential sources of inequality can be distinguished. At the same time it should be taken onto account different position and preferences of men and women, and also different obstacles which prevent women and men to use the results of using budget funds completely and on equal terms, to take active part in socio-economic life. Thus the results of social analysis form solid foundation for undertaking correction steps in cases where there are some inequality features, and thus they will provide consideration of gender aspects not only at the formation stage, but also at the budget execution stage.

Gender budgeting will allow: to engage women into active participation in adopting economic decisions via engaging them into participation in budget process; providing monitoring and assessment of state expenditures and income, taking into account gender problems; effective use of resources for reaching gender equality and human development; to put emphasis on priorities change instead of increasing general amount of state outcome; to create conditions for controlling the process authorities fulfil their liabilities as for following women rights, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and also Peking declaration in fighting discrimination by gender characteristics.

So, gender sensitive budgets allow revealing gender inequalities and they provide detailing and data analysis basing on gender criteria.

Luhansk and Ivano-Frankivsk regions became major in developing gender-oriented budget analysis in Ukraine, because with their participance during 2011-2012 it was realized the pilot project "gender budgeting in Ukraine", which was financed by the Swedish International Development Cooperation Agency (SIDA).

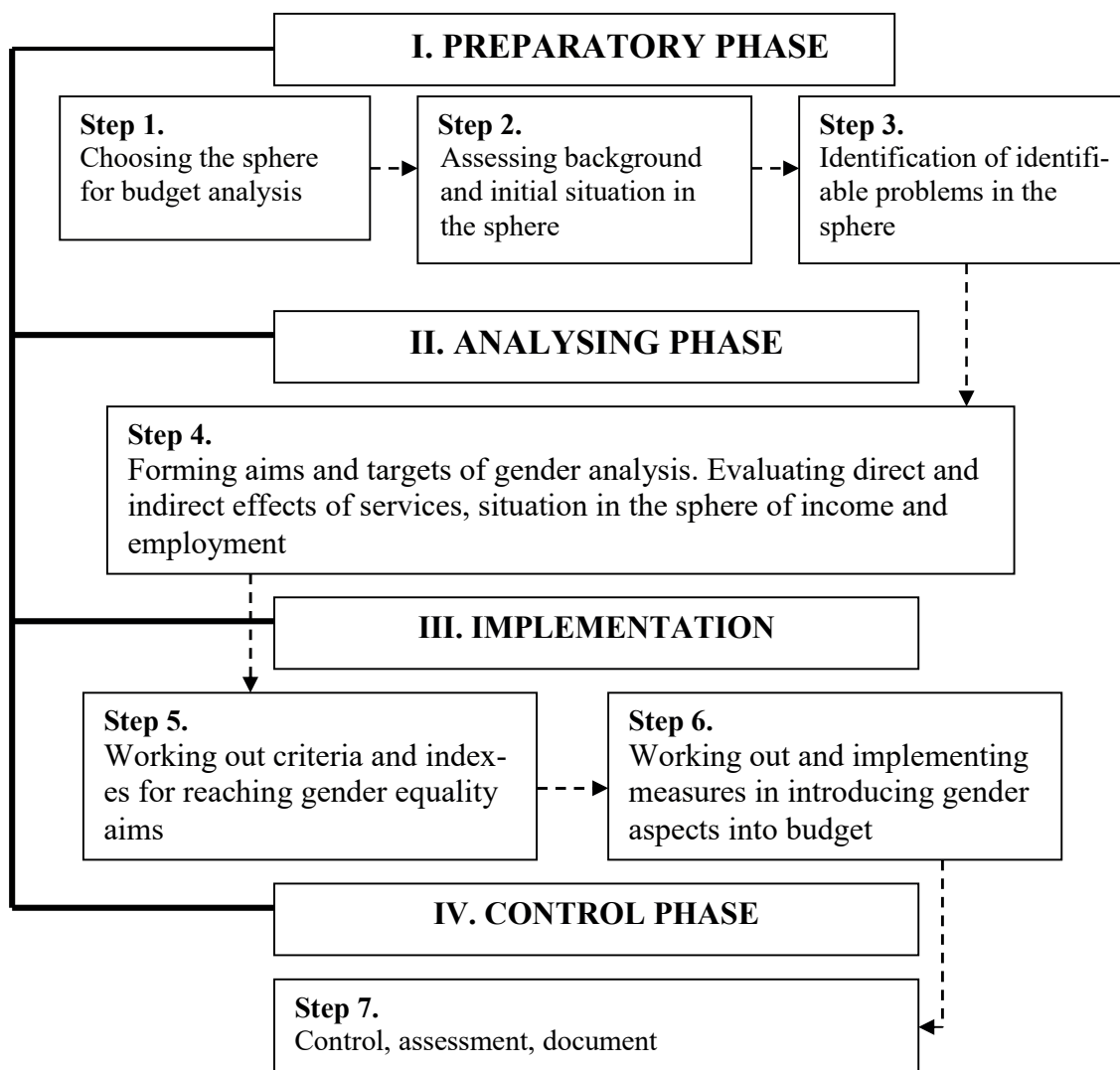
The work upon the implementation comprised the following steps:

- selecting budget programmes and conducting their analysis;
- developing conclusions and recommendations, preparing reports about the work done;
- conducting seminars with the specialists of the regional financial bodies and reviewing the results of the project implementation;
- preparing recommendations as for implementing elements of gender budgeting into budget process.

While implementing the project the participants learnt the

experience of different countries (Austria, Sweden, Spain), and they were successful at implementing gender budgeting into practical activity.

The fundamental for using by pilot regions was Austrian approach “7 steps to gender budgeting”. The methodology implied in the Austrian approach, was eventually formed while implementing pilot project as for introducing gender budgeting in the region of Southern Tirol and it was offered as the basis for implementing gender budgeting in Austria [14, p.8-10]. This methodology contains 4 phases and 7 steps of budget analysis (Drawing 1).

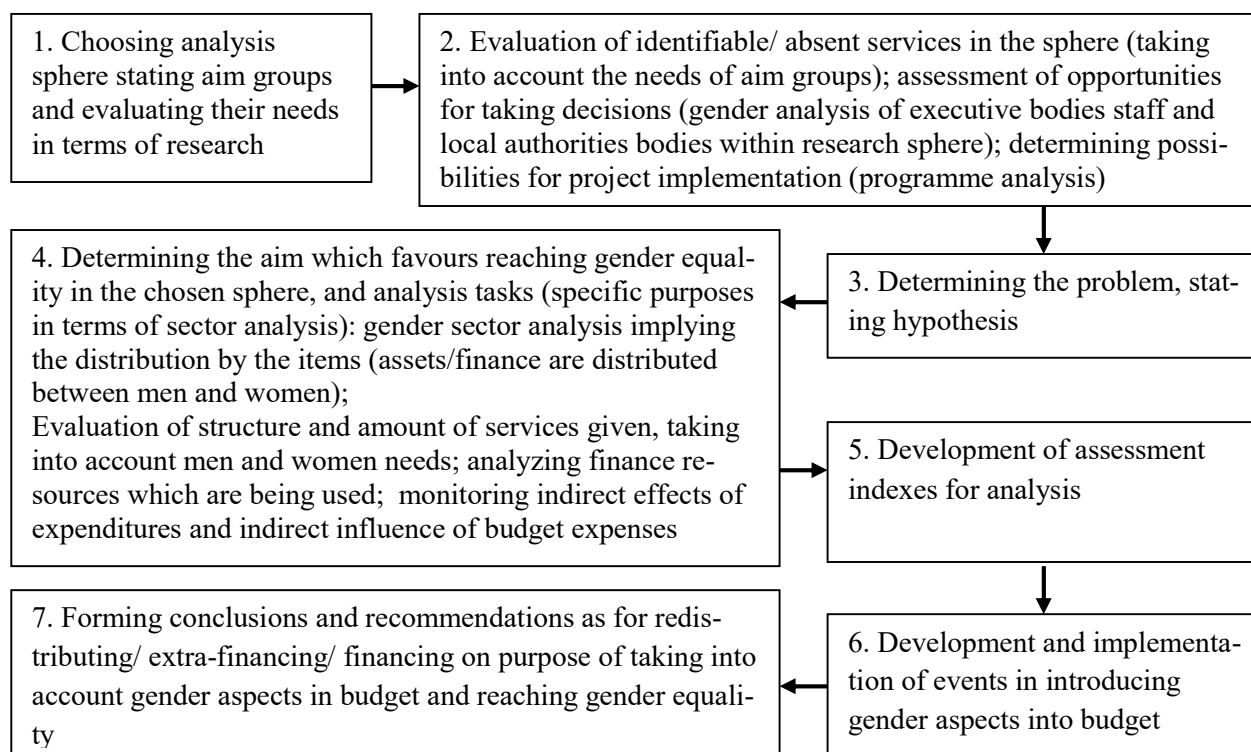


Drawing 1. Phases and steps of gender budgeting (according to the Austrian approach)

Thorough research of different countries' experience in gender budgeting sphere and expert conclusions as for pilot project in Ukraine at the level of separate sectors gives the opportunity to generalize approaches to conducting gender

budget analysis at the local level.

The general scheme of conducting gender budget analysis in terms of native local projects looks in the following way (Drawing 2).



Drawing 2. The order of conducting budget gender analysis in Ukraine

The approaches of the Austrian specialists were used by finance departments of Ivano-Frankivsk and Luhansk regional state administrations and project experts in the process of developing methodology of conducting gender expert opinion of budget expenditures which implies conducting analysis in 4 steps:

1. Inventorying and programme surveying.
2. Conducting research of men and women quantity, determining distribution and programme results.
3. Research results analysis.
4. Working our recommendations as for reaching gender equality.

The described methodology of gender expert opinion in terms of budget outcome was used by the participants of the pilot project while conducting social budget analysis of the regional complex programme "Youth of Prykarpattia", the programme "Education Development of Ivano-Frankivsk region" and the regional programme of physical training and sport development in Luhansk region.

The analytical research were based on gender and age content of gender groups, distribution of expenditures depending on gender, realization results of programmes for men and women. The results of analysis conducted in Ivano-Frankivsk region allowed to make the following conclusions:

1. Both for the youth sphere programmes and educational programmes the characteristic feature is that there are no planned events in budgeting and monitoring actions directed to providing gender equality, overcoming formed traditional factors causing inequality.
2. The statistic information which is being used while forming and fulfilling the budget, does not always contain

disaggregating data as for a gender, which complicates conducting detailed and complete gender analysis.

3. In the education sphere:

- women constitute most of the education sphere workers, this is especially characteristic for pre-school upbringing establishments (the general number of men among all the pre-school establishment workers comprise 3% only);
- though there mostly women in school education sphere, as for the ratio of the leading workers to the general number of workers, in this case men prevail;
- some disproportions can be obvious as for distributing educational load between women teachers and men teachers in favour of the last ones;
- technical schools remain more popular for the young men.

4. In the youth development sphere:

- on condition of the majority of women taking part in projects implemented by young people participation, more expensive projects are for masculine gender;
- as for the projects content: young men prevail in programmes which imply engaging into active socio-politic and community life, increasing political culture of youth, molding the necessity of being an active participant of the state-creating processes in their consciousness;
- women are more interested in searching a job, and, consequently, employment level is higher among women.

The expert working group in Luhansk region distinguished the objective need in introducing gender composite part to all regional programmes (education, health care, physical training and sports, social protection, employment etc), developing evaluation criteria and monitoring regional programmes as for following gender equality demand, and also in training

specialists of the appropriate level who are capable of following the process of development, implementation, monitoring and evaluating the programme in a certain branch, taking into account gender composite part.

Regarding the described experience of Ivano-Frankivsk and Luhansk regions in the sphere of gender budgeting we can mention the existing background in Ukraine for implementing it onto budget process. Besides, measures as for compete implementing programme-aimed method (PAM) at the local level provided the methodological basis for improving budget process via its gender direction.

At the same time implementing gender-oriented budgeting methodology at PAM at all the levels of governing may substantially favour reaching PAM goals, in particular: providing clear budget process, budget assests and results of budget programme fulfillment in regard to gender aspects; it favours the job of costs distributors as for reaching planned efficient indexes; raising the quality of budget policy development, efficiency of distribution and using budget funds; informing citizens about the planning process and budget fulfillment on purpose of their engagement into taking management decisions [15, p.7].

Any budget programme comprises efficient fulfillment indexes; indexes of ex-penses, product, efficiency and quality. Each of these four indexes types is worth expanding via bringing gender dimension to it. That is they should contain so called "gender indexes" or "gender equality indexes" which are to be used in the budget process.

Conclusions

Thus the results of pilot project implementation demonstrate feasibility and benefit of gender-oriented budgeting and activating the process of its implementation in Ukraine.

In general, by the results of conducting gender analysis of the selected budget programmes in Ivano-Frankivsk and Luhansk regions it can be made a conclusion that gender budgeting may favour: raising the quality of state finance management; improving economic efficiency and economic results; improving finance resources distribution; encouragement of reaching gender equality goals and developing human potential; raising transparency, accountability and community participation in planning and implementing budgets.

Among the problem questions to be solved on the way to integrating gender budget into budget process, the following ones can be distinguished: lack of planned measures as for budgeting and monitoring actions directed to providing gender equality; different concentration of women and men in different spheres of budget range; lack of the specialists acquiring knowledge and skills necessary for conducting gender analysis; lack of statistic data with items distribution.

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