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BENEFITS FROM GENDER-ORIENTED BUDGETING IMPLEMENTATION IN UKRAINE

Implementation of gender-oriented approach to budgeting process in Ukraine was established in 2013 year by implementing the project “Gender budgeting in Ukraine”. The project has been implemented with the financial support of the Government of the Kingdom of Sweden through the Swedish International Development Agency (SIDA) to provide advisory support to the Ministry of Finance of Ukraine in the process of realizing gender-sensitive budgeting in Ukraine.

In 2014 the Ministry of Finance of Ukraine made a decision about implementation of gender-oriented budgeting in Ukraine. As the result of this work the gender approach was integrated into the Strategy to reform the public financial management system for 2017–20220 years, methodological recommendations were worked out as to use of gender-oriented approach I budgeting process for main budgetary units and other participants of the budgeting process in Ukraine.

During “Gender budgeting in Ukraine” project realization, the scientists have formed conceptual framework for defining the essence of the concept, namely: "Gender-oriented budgeting is a comprehensive gender approach taking in budget policy and budget process on state and local levels that includes budget funds allocation by gender principal, and also improves level of transparency and accountability. Gender-oriented budgeting is a type of budgeting that focuses on exact people – women and men from different social and demographic groups” [1, c. 5].

The term “gender-oriented budgeting” means a complex of different tools, mechanisms and institutes united by common aim and this is to make gender approach to management one of obligatory principals of national policy and economy. This term is widely used by list of international organizations and it is an approach oriented to interests of people during the formulating and executing national budget. This approach completes other processes of reformation and improvement of budget sphere fulfilled by governments of many countries worldwide [2].

The gender-oriented budgeting is a tool aimed at integrating the gender component into the budget process. It should be considered as an influential element of management activities related to budgets working out at different levels that provides important information to professionals who make decisions on the budget funds allocation.

The gender-oriented approach in the budget process is to take into account gender aspects at all stages of budgeting process, to highlight targeting on ensuring same rights and opportunities for women and men in the corresponding budget documents [3].

The gender-oriented budgeting helps implement international and national obligations taken by Ukraine in the human rights sphere and gender equality: it aims to reduce the gaps between political obligations declared in documents as to human and women’s rights, resources allocation and results of implementation policy.

The main advantages of gender-oriented budgeting are as following:

- to improve the services quality for the population by directing budget expenditures to a specific consumer;
- to increase effectiveness of policies implementation and ensure greater accountability of governmental bodies;
- to improve laws and policies to solve existing gender problems;
- to spur economic growth of territories with taking into account more effective existing resources use;
- to reduce gender inequality and stimulate gender-sensitive policy development;

- to increase level of awareness and influence of the public (including women) on decision-making in the budget process;
- to do monitoring of political goals achievements and declarations about gender equality [4, c. 10–11].

The use of gender-oriented budgeting has advantages that actualize its implementation in the domestic practice of budget formation and execution. It allows not only to reduce acuteness of the inequality problem in the access to the budget services, gender, social or any other identity discrimination, but acts as an effective tool for improving the efficiency of budget funds and democratization of public finance management.

References:

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