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## **Link strategies between gender budgeting and performance budgeting**

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Local governments have been adopting performance budgeting, gender budgeting, and participatory budgeting since program budgeting was introduced in 2008. Gender budgeting has a close relationship with performance budgeting in a sense that it is intended to manage the performance of government programs from a gender sensitive perspective. However, gender budgeting and performance budgeting in local governments differ in terms of their scope and we have suggested four strategies to make a link between them.

First, gender equality objective on gender budget statement can be included in the performance budget statement as one of the strategic objectives. Second, gender budget statement can be written at the level of unit programs not at the level of detail programs. Third, performance objectives on the performance budget statement can be utilized in the gender budget statement when appropriate. If not, the performance objectives on the gender budget statement should not be contradictory to the performance objectives on the performance budget statement. Fourth, it is crucial for all the related departments collaborate

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to share information and expertise.