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## **An Empirical Study for Linking Gender Budgeting and Gender Impact Assessments**

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Hyo-Joo Kim  
Soo-Bum Park  
Hui-Jeong Kwon

Gender mainstreaming is a policy that aims to improve a nation's gender equality. The main tools used in gender mainstreaming are gender budgeting and gender impact assessments. Thus, these two systems institutionally complement each other within the context of gender mainstreaming and it is necessary for them to be mutually linked to improve the effectiveness of the system.

Currently, while these two systems were introduced with similar objectives and reasoning, there are differences in how they are managed. The basis for execution, the execution system, and the content differ. When the two systems are being executed separately, as they are now, although each system can contribute to raising gender awareness among government officials, they cannot improve overall national gender awareness.

However, considering the fact that the ultimate goal for both systems is to improve overall national gender equality, links between the two must be

established. This study examines the need to link these systems from this perspective. As a result, the four main reasons to link these systems are the following four.

First, the key information needed to transform the budgeting system is obtained through gender impact assessments. Second, the ability to execute policy improvements is secured through gender budgeting. Third, there is a synergy effect when the two systems are linked. In this study, we use Data Envelopment Analysis(DEA) to present empirical research on this effect. Fourth, it is the appropriate time to link these systems as they are well-established at this point.

Finally, the desirable way forward is as follows. First, the hierarchy between the two has to be considered. When doing so, the one higher up the hierarchy is the system that does not experience much change. Secondly, various actors must be involved in the linking process. If the current state-centered governance is expanded to a type of governance that includes a variety of actors, there will be stronger linkage effects.