
**Analysis and Evaluation of Local Government Gender
Budgeting and Settlement System(Ⅲ) : An Evaluation of
Local Governments' Gender Budget Performance Review and
its Policy Implications**

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The budgeting process is mainly broken down into four different stages which include budget formation, budget execution, performance review and feedback. Up to recently, the focus of studies on gender budgeting of local governments in Korea has been put on the stages of budget formation and execution. Moreover, the status of preparation of gender budget performance reports by local governments has not been grasped and even official data on them has not been collected. However, the substantial management of gender budget performance review is one of the most significant conditions for evaluating

gender budget performance in local governments and for ensuring that the results of the evaluation are feedback into the following year's budget. Therefore, this study focuses on gender budget performance review and feedback, and intends to identify the status of preparation of gender budget performance reports and challenges of gender budget performance review so as to present ways for improvement.

For this study, the opinions of government officials and the status of preparation of gender budget performance reports were analyzed to figure out the status and challenges of gender budget performance review. In addition, a local case study on gender budget performance review was performed together with Busan Women and Family Development Institute with an aim to present ways to enhance the effectiveness of gender budget performance review in local governments. In Chapter 2, the adequacy of gender budget performance review in local governments was assessed, and the role of gender budget performance review in the general settlement of accounts was identified to find out areas for improvement in the performance review. In Chapter 3, an analysis was made of the status of preparation of gender budget performance reports for fiscal year 2014 and 2015 by 17 upper-level local governments. In particular, the analysis focused on the status of achievement of performance objectives by administrative district, city & province, target project and sector as well as the results of budget execution by gender. Furthermore, limitations and challenges of gender budget performance review in local governments were identified from the perspective of government officials as the ones managing the system so as to identify demands for improvement. Chapter 4 addresses challenges and demands for improvement in gender budget performance review specifically in Busan identified by performing a local case study jointly with Busan Women and Family Development Institute that has experience in consulting on preparation of gender budget statements and performance reports. In Chapter 5,

the analytical results of this study are summarized and based on which, policy recommendations are made.

Policy recommendations based on this study are made as follows: Firstly, it is recommended to further utilize the data from gender budget performance reports. To that end, it is needed to revise the Guideline for Preparing a Gender Budget Performance Report with an intention to raise the accuracy and reliability of the data from gender budget performance reports. In addition, inspection of auditors and deliberation of local councils should be strengthened for gender budget performance reports. Secondly, it is recommended to make improvements in the gender budget feedback system. A project that fails to achieve performance objectives should be selected again as a gender budget project so as to manage the gender equality performance of the project. There is also a need to encourage a reduction in the gender gap by reviewing performance objectives for projects with more than 10%p of differences in the results of gender benefit analysis. Additionally, indicators related to gender budgeting should be incorporated into indicators for Combined Evaluation of Local Governments, and the status of preparation of gender budget statements and performance reports should be analyzed for each local government. Furthermore, for one project, gender budget statements and performance reports should be reviewed simultaneously with the results of gender impact analysis and assessment. Thirdly, it is recommended to expand training and consulting on gender budget performance review in local governments. Gender budget performance review should be included in auditor training after considering that auditors may show a lack of understanding on gender mainstreaming due to the nature of their profession. Training for local councilors should cover the overall gender budgeting process because they are responsible for deliberating not only on gender budget performance reports but also on gender budget statements. It is also necessary to train local councilors in determining the adequacy of target

projects in the budget deliberation process and questioning reasons for below-target performance and future efforts for improvement based on the review results of achievement rates of performance objectives by local governments. Additionally, It is needed to provide government officials such as general manager responsible for gender budget performance review and gender budget project managers with training on the role of gender budgeting in the overall budgeting process and on the role of gender budget performance review in the gender budgeting system. Lastly, it is recommended to conduct consulting both from a short-term perspective to prepare a gender budget performance report and from a long-term perspective to present a direction for gender budgeting fit for the characteristics of each government.