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**A Analysis and Evaluation of Local Government Gender  
Budgeting and Settlement System(Ⅳ)- Improving Performance  
Objectives of Gender Budgeting**

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This research on the analysis and evaluation of gender budgeting and settlement of local governments has been conducted for the fourth time, having first been conducted in 2015. We examine the gender budgeting and settlement process that proceeds as follows: establish goals to advance gender equality, select targeted programs for gender budgeting, prepare gender budget statements, and prepare gender budget settlement reports. Furthermore, we investigate the performance objectives, which are specific strategies corresponding to the gender equality goals of local governments. Based on these objectives, we present a plan to establish performance objectives of gender budget statements and settlement reports in order to achieve gender equality goals of local governments. To do so, we create a database of gender budget statements of local governments from 2013 to 2018 and gender budget settlement reports of 17 cities and provinces for Fiscal Year 2014 to 2016 and analyze the state of

gender budgeting and the extent to which performance objectives were achieved. In Section 2, we review the current state of gender budgeting and settlement at the local level. We found among targeted programs for gender budget statements, the number of programs related to gender impact assessments have gradually increased while programs related to pursuing gender equality policies as well as special programs of autonomous entities have slightly decreased. On the other hand, the number and budget of targeted programs for which gender budget statements were prepared has continued to increase. In addition, an analysis of gender budget statements at the local government level revealed that in terms of number of programs, general government accounts account for more than 95% and in terms of type of programs, programs related to gender impact assessments account for more than 60%. Upon reviewing the state of gender budget settlement accounts in cities and provinces from FY 2014~2016 by accounting system, we found that programs in general accounts had a higher execution rate than those in special accounts. In addition, whereas the number of programs of gender budget settlement reports were higher in Gyeonggi Province and Jeju Special Self-Governing Province, the execution rates were higher in Gyeonggi Province and Gyeongsangnam Province. Based on an examination of performance objectives of gender budget settlement reports for FY 2014~2016, we discovered that the number of performance objectives increased just as much as the increase in the number of targeted programs and that the achievement rate increased each year, being higher than 70%.

In Section 3, we use a theoretical framework to analyze the objectives of the gender budget statement of Daejeon Metropolitan City in 2017. An analysis in terms of the linkage with the overall gender equality objective, orientation towards the result of the expansion of gender equality, objectivity and timeliness revealed first that there is a strong linkage between the extensive gender equality objective and performance objectives. Among the 120 performance objectives, we found 72.5% had a ‘strong’ or ‘very strong’ linkage

with the gender equality objective and that there was a strong positive correlation between performance objectives with strong linkages to the overall objective and targets. Secondly, we discovered that a gender-sensitive perspective was introduced into 74.2% (89 out of 120) of the performance objectives of gender budget statements. One characteristic of performance objectives when examined by indicator type was that output indicators accounted for 55.8%, which is higher than process indicators at 30% and outcome indicators at 14.2%. Third, when evaluating whether performance objectives ‘utilize official, objective statistical data’ to ‘provide sufficient basis of calculation’ and how objective they are, we found that 73.3% (88 out of 120) performance objectives of gender budget statements maintained a sufficient degree of objectivity.

Based on the analysis results above, we attempt to start a comprehensive discussion and present policy proposals centered on what the inspection points should be for setting performance objectives of gender budget statements. This research is meaningful in that we analyze the current state of gender budgeting and settlement in 17 cities and provinces as well as a case study of Daejeon City to conduct mid-to-long term comprehensive research on improving and vitalizing this system, which results in a deduction of inspection points for setting performance objectives.