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A Study on the Ways to Strengthen the Feedback Function of the Gender Settlement System

Soo-Bum Park, Taek-Meon Lee, Min-Jung Sung,
Do-Yeon Kwon, Su-Ji Kim, Byeong-kwon Kim



Korean Women's Development Institute

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Feedback Function of the Gender
Settlement System**



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225 Jinheung-ro Eunpyeong-gu
Seoul, 03367, Republic of Korea
www.kwdi.re.kr

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Soo-Bum Park

Taek-Meon Lee

Min-Jung Sung

Do-Yeon Kwon

Su-Ji Kim

Byeong-kwon Kim

I . Introduction

The gender settlement system, an annex to the Korean Government's Financial Report, is defined as a report that evaluates whether women and men equally benefit from projects (budgets) and if those budgets have been executed in a way that addresses gender discrimination. In addition, the purpose of the settlement is to check whether the gender equality-related goals presented in the gender budget are achieved and to actively reflect those findings in future budgeting and implementation.

Since this settlement system is subordinate to the gender budgeting system, both research on system improvement and policy suggestions have been centered on this budgeting system and gender budget. For this reason, in the early days of the preliminary examination and the comprehensive examination system for the gender budget settlement,

there were many requests for correcting system improvement rather than settlement-related examination. As in the examination of the budget bill, the gender settlement system was often pointed out with regard to the appropriateness of a target project, even though it was a settlement review. Recently, the achievement rate of the project's performance goal has been checked with objective evaluation to uncover whether its budget has been spent according to a settlement review. (Cho Seon-ju et al., 2019: 138). In addition, regarding the gender budget and the settlement, gender budget projects are reduced in scope and number. Also, those approved projects were put under close examination and were evaluated for gender equality goals to be achieved, while elevating the effectiveness of the system. (Cho Seon-ju, 2019: 147)

More recently, the problem of the gender settlement system is largely related to the performance management of gender budget projects. The inefficiency of performance management (National Assembly Budget Office, 2019: 12; Taek-Meon Lee 2019: 10 re-citation) and the performance management of gender projects are pointed out in case that the performance indicator of the gender settlement system conflicts with that of performance plan. (Taek-Meon Lee, 2019: 11-12) The problem with performance management of a typical gender project is that when performance indicators do not relate to gender equality or are inappropriate to measure gender equality effects, performance indicators can function in a way that makes it hard to evaluate quantitatively or objectively (National Assembly Budget Office, 2019: 28; Taek-Meon Lee, 2019: 11-12).

As seen from those problems, the current gender settlement statement is having hard time to reap practical effects through the operation of the system, including in issues of low performance rate or the absence of

gender budget feedbacks. Thus, strengthening performance management through the gender settlement and preparing a plan that reflects settlement outcomes into the gender budgeting can be a vital improvement in enhancing the effectiveness of the system.

This study, which is the third-year study of the "mid- to long-term plan for gender awareness improvement of major fiscal systems" under the five-year research road map, aims at identifying the limitations of the gender settlement system and strengthening the function of giving feedbacks to the gender budgeting system.

II . The Gender Settlement System and Major Performance Evaluation Systems

In this chapter, various financial project evaluation systems and gender budgeting systems were compared for evaluation units, methods, and feedbacks, respectively. Each system commonly purports to evaluate and improve the performance management of fiscal projects. Among them, national R&D project evaluation and national balanced development project evaluation are conducted by the concerned ministries, before being assessed by related working departments. This way of evaluation practice is similar to the evaluation system of the gender budget and settlement committee.

Compared to feedbacks of other financial project evaluation systems, those of the gender settlement system is still somewhat insufficient. In-depth fiscal project evaluation is to adjust the budget and improve the project through evaluation, and exemplary cases are recognized in accordance with the national R&D project evaluation and the national

balanced development project evaluation. The job boost project evaluation system differs from those systems subject to the gender budget system and settlement system in that the former raises diverse feedbacks, including sharing an opinion on budget increase, giving rewards to best practices, and exempting next year's evaluation, all of which are through project evaluation. Therefore, regarding the gender budget and settlement system, it is necessary that the professional evaluation committee needs to recommend evaluation details to ministries so that they can give feedbacks and utilize incentives of prizes.

〈Table 1〉 Comparison of evaluation systems between fiscal projects and the gender budget and settlement

Classification	Fiscal performance target management	Autonomous fiscal project evaluation	In-depth fiscal project evaluation	National R&D project evaluation	Disaster and safety project evaluation	Balanced national development project evaluation	Job project performance evaluation	Experts' evaluation on the gender budget and the settlement
Purpose	Enhance the transparency and effectiveness of the fiscal operation	Strengthen the autonomy and responsibility of project ministries Enhance the transparency and effectiveness of the fiscal operation	Enhance the performance of the fiscal operation	Grow the efficiency of national R&D projects	Increase the effectiveness and efficiency of disaster and safety projects	Elevate the appropriateness of the projects for balanced national development	Make people find job projects more practical and effective	Increase the nation's gender awareness level through the performance management and the feedback of the gender budget and the settlement project
Reference	National Fiscal Act	National Fiscal Act	National Fiscal Act	Act on the Performance Evaluation and Management of National Research and Development Projects	Basic act for disaster and safety management	Special Act On Balanced National Development	Framework Act On Employment Policy, Employment Insurance Act	Regulation of operating the gender budget and the settlement consultative body (Order of the Ministry of Economy and Finance)

Classification	Fiscal performance target management	Autonomous fiscal project evaluation	In-depth fiscal project evaluation	National R&D project evaluation	Disaster and safety project evaluation	Balanced national development project evaluation	Job project performance evaluation	Experts' evaluation on the gender budget and the settlement
Object	Unit project → Program	Unit project → detailed project (planned)	Unit project, project group	Detailed project	Detailed project	Detailed project (SOC project is unit project)	Content project	Detailed project
In-charge	Ministry of Economy and Finance, project ministries	Ministry of Economy and Finance, project ministries	Ministry of Economy and Finance	Ministry of Science and ICT, project ministries	Project ministries, Ministry of the Interior and Safety	Presidential Committee for Balanced National Development, project ministries	Ministry of Employment and Labor	The gender budget and the settlement consultative body (Ministry of Economy and Finance, Ministry of Gender Equality and Family)
Method	Performance indicator target management	Qualitative evaluation of ministries themselves	Quantitative evaluation of outside research panel	Autonomous evaluation of ministries, followed by another one of the Ministry of Science and ICT	Autonomous evaluation of ministries and another evaluation of the Ministry of the Interior and Safety by type	Autonomous evaluation of ministries, followed by another one of the Presidential Committee for Balanced National Development	Quantitative evaluation and qualitative one	Qualitative and quantitative assessment of the expert evaluation committee (outside evaluation panel)

Classification	Fiscal performance target management	Autonomous fiscal project evaluation	In-depth fiscal project evaluation	National R&D project evaluation	Disaster and safety project evaluation	Balanced national development project evaluation	Job project performance evaluation	Experts' evaluation on the gender budget and the settlement
Feedback	- (Institution improvement and expenditure efficiency)	Autonomous feedback (Preparing expenditure restructuring and performance management plan)	Budget system improvement feedback	Utilize budget adjustment and allocation and give prizes to good projects	Discuss budgets beforehand and link with the budget allocation of the Ministry of Economy and Finance	Utilize in the pre-examination phase of budget and give prizes to good projects	Reflect in budget allocation, if requested. Attach the opinion of greater budget allocation and the exemption of the following year's evaluation for those good projects	- (will recommend to ministries)

Source: Ministry of Economy and Finance (2019b), Hyo-Joo Kim et al. (2019: 58), homepage of the fiscal performance evaluation center (<https://www.kipf.re.kr/cpem/index.do>), internal materials of the Ministry of Economy and Finance (2020)¹⁾; Sung Min-jeong et al. (2020: 41), re-citation and reorganization of joint release of related ministries (2021: 68~71, 181~184, 275~276, 347, 349~350, 352)

1) This study did not list up the references because the primary literature source of the internal materials of the Ministry of Economy and Finance could not be checked.

III. Analysis on the State of the Gender Settlement System

1. General analysis

Changes of the gender settlement system over the recent three years are as follows;

〈Table 2〉 Gender settlement in 2018 to 2020

(Unit: each, in hundred millions of KRW, %)

Classification (implemented)		2018	2019	2020	Growth rate (compared with 2019)	
Number of organization		41	33	36	3	
Project type	Direct-purpose	Number of project	-	89	87	△2
		Budget allocated	-	97,215	121,122	23,907
		Budget spent	-	95,581	120,808	25,227
		Spending rate	-	98.3	99.7	1.4
	Indirect-purpose	Number of project	-	172	194	22
		Budget allocated	-	178,173	230,959	52,786
		Budget spent	-	175,532	225,241	49,709
		Spending rate	-	98.5	97.5	△1.0
	Total	Number of project	345	261	281	20
		Budget allocated	356,365	275,388	352,081	76,693
		Budget spent	351,815	271,113	346,049	74,936
		Spending rate	98.7	98.4	98.3	△0.1

Source: Taek-Meon Lee et al. (219: 16), the authors' analysis on the materials of the Ministry of Economy and Finance

As of the fiscal year of 2020, the achievement rate of the performance target was 69.4%, a slight decrease from 72.2% in the previous year. Even if divided by type of target project, there is no significant difference in the achievement rate of performance goals between types (69.4% and

69.5% for direct purpose and indirect purpose projects, respectively). In short, levels of achievement of performance goals according to project type do not vary significantly.

〈Table 3〉 Trends of achievement rate of performance target

(Unit: each, %)

Classification		2018		2019		2020	
		Number of indicators	Achievement rate	Number of indicators	Achievement rate	Number of indicators	Achievement rate
Total	Direct	-	-	128	81.3	134	69.4
	Indirect	-	-	203	66.5	226	69.5
	Subtotal	425	71.8	331	72.2	360	69.4
Budget (General·Special account)	Direct	-	-	98	81.6	103	67.0
	Indirect	-	-	144	68.8	161	72.7
	Subtotal	317	71.6	242	74.0	264	70.5
Fund project	Direct	-	-	30	80.0	31	77.4
	Indirect	-	-	59	61.0	65	61.5
	Subtotal	108	72.2	89	67.4	96	66.7

Based on the data that corrected overlapped inputs of performance target of 2018

Source: The authors' analysis on the materials of the Ministry of Economy and Finance (2019a; 2020; 2021)

2. Factor analysis on achievement of performance goal

Based on the gender settlement statement and the gender budget for the year of 2018 through 2020, the factors that can function in the process of setting and achieving performance goals were analyzed. There are three questions in the analysis:

First, what is the most important factor that causes performance indicators to change?

Second, what factors adjust the target value of the performance indicator?

Third, what factors influence the achievement of performance goals?

First, it was analyzed that the most important factor influencing the change of performance indicators was whether or not the performance goal was achieved. It was found that the change in the performance index of the gender budget for the year of $n+1$ had the most important effect on the achievement goal of it for that of $n-1$. If the performance target was not met in the $n-1$ year, the probability of changing the performance index in the $n+1$ was relatively high. For example, whether or not the 2018 performance target is achieved is reflected when drafting the 2020 gender budget. The problem, however, is that the direction of the feedback is not positive. It was confirmed that if the performance target value was not achieved, the feedback for this situation was to change the performance indicator itself.

Second, the factor influencing the adjustment of the target value of the performance indicator in the gender budget was found to be the fact whether targets were achieved in previous years. If the performance target of gender budget in 2018, chances are that performance target in the 2020 budget would be lowered. Given this, feedbacks for the adjustment of the target value of the performance indicator were provided. Yet, they were also done not in a positive direction.

Third, as a result of analyzing the factors influencing the achievement of the performance target, if the performance target was achieved in 2018, the probability of achieving the target in 2020 was significantly high. As described above, if a target value is not fulfilled, the unmet indicator is often changed itself or its target level is lowered. But this way of giving feedbacks has failed to impact the realizing of targets. In case that performance targets were previously fulfilled, the probability of achieving performance targets of subsequent years was high.

The method of lowering the target value of performance indicator is not desirable in terms of performance goal management. It is more desirable for such feedbacks to identify and correct the structural causes that led to failure.

IV. Key Issues in the Gender Settlement System

1. Gender settlement and performance management

1) Nonconformity of performance indicators between management tasks and gender budget projects

The gender budget and the gender settlement have similar characteristics to performance plans and performance reports. But they are different in that the gender budget is determined at the level of specific project (or detailed project) and performance plan projects are decided at the level of unit project. The problem is that there can be a conflict between the performance indicators set in the gender budget and performance plan. If a project is aimed directly at gender equality, such as of a direct purpose project, or targeted at women, there is a low possibility of conflict between the aforementioned indicators. However, in the case of indirect projects, there is a possibility that they can collide with each other. In order to minimize such a disagreement between them, the guideline for preparing the gender budget in 2022 requires the performance indicators and targets of direct-purpose projects to be same with those of performance plans.

2) Low achievement rate of performance target of gender budget projects

To compare the performance goal achievement rate of the gender settlement statement and that of management tasks of the performance plan, the former is lower than the latter. Considering the achievement rate of those ministries' performance goals, the achievement rate of gender budget projects is generally lower than that of management tasks. This seems to be due to the inconsistency with performance indicators of performance plan and the low awareness of performance management of gender budget projects (relatively low importance and lack of incentives). However, in the future, in the case of direct-purpose projects, this gap is expected to be somewhat reduced as the performance indicators of performance plan and the gender budget were directed to conform to each other.

〈Table 4〉 Comparison of achievement rates between performance target by ministry's general project and gender budget project

(Unit: %)

Total	Fiscal year 2018			Fiscal year 2019		
	Achievement rate of gender project performance target (A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)	Achievement rate of gender project performance target(A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)
National Assembly	0.0	67.6	67.6	100.0	57.9	-42.1
Supreme Court	100.0	84.2	-15.8	-	-	-
Constitutional Court	100.0	100.0	0	-	-	-
National Election Commission	100.0	50.0	-50	50.0	38.1	-11.9

Total	Fiscal year 2018			Fiscal year 2019		
	Achievement rate of gender project performance target (A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)	Achievement rate of gender project performance target(A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)
Ministry of Economy and Finance	50.0	83.3	33.3	0.0	88.3	88.3
Ministry of Education	61.5	84.9	23.4	85.7	84.7	-1.0
Ministry of Science and ICT	84.2	84.0	-0.2	78.6	81.8	3.2
Ministry of Foreign Affairs	52.2	78.5	26.3	71.4	83.1	11.7
Ministry of Unification	71.4	81.5	10.1	80.0	66.7	-13.3
Ministry of Justice	70.6	80.3	9.7	70.6	78.6	8.0
Ministry of National Defense	100.0	66.7	-33.3	100.0	64.2	-35.8
Ministry of the Interior and Safety	60.0	82.9	22.9	100.0	84.9	-15.1
Ministry of Culture, Sports and Tourism	65.6	77.7	12.1	76.5	79.5	3.0
Ministry of Agriculture, Food and Rural Affairs	81.0	80.3	-0.7	53.8	84.3	30.5
Ministry of Trade, Industry and Energy	80.0	84.3	4.3	88.9	80.5	-8.4
Ministry of Health and Welfare	80.0	74.3	-5.7	62.9	74.9	12.0
Ministry of Environment	66.7	96.2	29.5	80.0	89.7	9.7

Total	Fiscal year 2018			Fiscal year 2019		
	Achievement rate of gender project performance target (A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)	Achievement rate of gender project performance target(A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)
Ministry of Employment and Labor	64.7	66.3	1.6	59.2	66.8	7.6
Ministry of Gender Equality and Family	83.9	92.1	8.2	92.0	84.6	-7.4
Ministry of Land, Infrastructure and Transport	73.7	83.6	9.9	53.3	80.8	27.5
Ministry of Oceans and Fisheries	53.8	72.8	19	62.5	74.1	11.6
Ministry of SMEs and Startups	67.9	88.6	20.7	58.3	86.1	27.8
Ministry of Patriots and Veterans Affairs	40.0	84.4	44.4	100.0	75.6	-24.4
Ministry of Government Legislation	100.0	90.9	-9.1	-	-	-
Ministry of Food and Drug Safety	75.0	90.0	15	100.0	90.2	-9.8
National Human Rights Commission of Korea	100.0	71.4	-28.6	100.0	76.5	-23.5
Korea Communications Commission	100.0	100.0	0.0	100.0	97.5	-2.5
Fair Trade Commission	0.0	83.3	83.3	-	-	-
Anti-Corruption & Civil Rights Commission	66.7	78.3	11.6	100.0	88.0	-12.0

Total	Fiscal year 2018			Fiscal year 2019		
	Achievement rate of gender project performance target (A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)	Achievement rate of gender project performance target(A)	Achievement rate of performance management unit project (B)	Gap ((B-A)%p)
National Tax Service	0.0	73.9	73.9	-	-	-
Korea Customs Service	66.7	95.8	29.1	-	-	-
Public Procurement Service	100.0	70.6	-29.4	100.0	61.1	-38.9
Statistics Korea	100.0	51.3	-48.7	-	-	-
Military Manpower Administration	100.0	91.7	-8.3	-	-	-
Korean National Police Agency	100.0	57.1	-42.9	87.5	61.5	-26.0
Cultural Heritage Administration	50.0	66.2	16.2	0.0	74.6	74.6
Rural Development Administration	33.3	75.0	41.7	37.5	80.3	42.8
Korea Forest Service	100.0	66.7	-33.3	100.0	75.5	-24.5
Korean Intellectual Property Office	100.0	94.7	-5.3	100.0	97.3	-2.7
Korean Meteorological Administration	80.0	89.7	9.7	100.0	76.9	-23.1
Korean Coast Guard	100.0	75.0	-25	-	-	-
National Agency for Administrative City Construction	-	-	-	100.0	100.0	0.0

Source: Taek-Meon Lee et al. (2019: 43~44), Kim Young-sook et al. (2020: 44~45)

3) Feedback of the gender settlement

The gender settlement system and feedback

The gender settlement establishes a performance management system that checks whether performance goals are achieved and evaluates the results. In this way, the performance information of a target project is created and constructed through the gender budget and the gender settlement, and it is desirable for feedbacks to use this performance information for the purpose of improving the project and changing its budget. The key to the utilization and feedback of the gender settlement is to adjust the details of projects and improve the designs of institutions in the relevant departments through gender-equal effect analysis and evaluation (Cho Seon-ju et al., 2013: 73). In other words, a gender settlement, which has ended up with passive feedbacks at the moment, needs to improve itself for it to be a feedback tool that befits the purpose of the gender budget and settlement system. To this end, the role and intent of each department of related projects are very important, and relevant systems should be reinforced in a way that encourages such departments to improve effectively project details. (Cho Seon-ju et al., 2013: 73).

The most powerful system for improving and encouraging feedbacks in such ways is legal provisions. Although the performance information and outcomes generated through evaluation must be actively utilized for them to give impacts to next stages, statutory stipulations are not clearly defined. The National Finance Act, which provides the details of the gender budget and the settlement, does not clearly stipulate about the feedbacks of gender budget and settlement. Rather, the act elaborates on ways to reflect the results of fiscal project evaluation into the financial

management, as an arbitrary legal basis of the fiscal target and performance system in the Clause 6 of the Article 8. (see Kang Hee-woo et al., 2018: 36-37)

□ Causes of insufficient feedbacks in the gender settlement statement

① Burden of overlapped systems

Performance evaluation for a project is an important process to accumulate performance information and improve the project. But from the perspective of working-level staff, performing similar types of diverse evaluations is burdensome. Depending on the purpose of a system, if different performance evaluations or management indicators are set for the same project, it will be hard to manage performance levels. For example, if the performance indicator of a performance plan and report conflict with that of gender budget and settlement statement, the former can have priority over the latter.

② Low level of interest in the National Assembly

Due to the low interest in the gender budget and the settlement in the National Assembly, the interest of high-ranking government officials in them cannot but decrease, which will consequently lead to the shortage of the performance information and feedback of them among working-level officials. However, from 2021, the gender budget and settlement committee and the experts' evaluation panel were established for the purpose of assessing those related projects. They are expected to have a positive effect on the preparation and feedback of gender budget and settlement statements in the coming days.

③ Lack of feedback-related legal provision

Gender settlement statement is drafted in accordance with the National Finance Act, but there are no legal provisions in relation to the feedback of the performance information generated in the statement. Rather, there are some details that describe the method and problem identified in the gender settlement should be reflected into the items of the gender budget. There are many difficulties in specifying legal regulations in the National Finance Act that require only the contents of the gender settlement statement should be considered in a situation where methods of concrete feedback are not provided in the National Finance Act. However, since 2021, the gender budget and settlement committee and the expert evaluation panel have been in operation with each other, and projects are assessed on the basis of their performance information. This will pose certain possibility of some feedbacks to be given to those projects that fail to meet targets.

④ Awareness of the gender budget system and poor level of drafting the gender budget and the settlement

It can be seen that the rate of positive responses is gradually increasing year after year during the period between 2014 and 2016. However, there is a large difference not on perception but on behavior found with the results of the survey. Public officials perceived the gender budget system in a more positive way; however, they reflected the perception into what they did, not in an enough way. In addition, it seems that this practice influenced the feedback of the gender settlement to some extent.

⑤ Lack of incentives

Although a project subject to the gender budget and the gender settlement achieves performance targets or there is a positive change in project operation, no incentives at all are provided. Neither of the systems provides incentives to projects nor to persons, including of increasing the amount of a project budget or recognizing the fact of goal achievement in the evaluation of related public officials. Absence of such incentives can also be pointed out as one of the reasons for the lack of feedback of the gender settlement.

V. Survey on the Gender Settlement System

1. Overview

In this chapter, a survey was conducted to uncover the perceptions and opinions of public officials and experts on the gender settlement system. The subject and method of the investigation are as follows:

〈Table 5〉 Subject and method

Classification	Details
Subject	<ul style="list-style-type: none"> Public officials who have prepared a gender budget statement or gender settlement statement for 2020-2021 Experts related to gender budget system (areas of finance and/or gender)
Sampling	<ul style="list-style-type: none"> Total size: 317 Public officials: 260 Gender budget experts: 57
Method	<ul style="list-style-type: none"> Online web research ※ Investigation encouragement by phone and email at the same time

The contents of the survey were largely composed of the effects of the gender budget and the settlement system, the practices of feedbacks of the gender settlement, the direction of improvement of the gender budget and the settlement system, and demographic questions. Each question consisted of a four-point scale in the form of checking the degree of consent by public officials to presented questions.

〈Table 6〉 Details

Classification	Question	
	Public official	Expert
Effects of the gender budget and the settlement system	<ul style="list-style-type: none"> • Those related to the effectiveness of the gender budget system • Those related to the evaluation of gender equality escalation in the gender budget system 	<ul style="list-style-type: none"> • Those related to the effectiveness of the gender budget system • Those related to the evaluation of gender equality escalation in the gender budget system
State of feedback of the gender settlement system	<ul style="list-style-type: none"> • Those related to the feedbacks of the gender settlement • Issues related to the gender settlement • Those related to the accountability of the gender budget and the settlement system 	<ul style="list-style-type: none"> • Those related to the feedbacks of the gender settlement • Issues related to the gender settlement
Ways of improvement of the gender budget and the settlement system	<ul style="list-style-type: none"> • Ways of improving the gender budget and the gender settlement system 	<ul style="list-style-type: none"> • Ways of improving the gender budget and the gender settlement system
Demographics	<ul style="list-style-type: none"> • Gender, age, position, years of career, etc. 	<ul style="list-style-type: none"> • Gender, age, academic background, area of study, etc.

2. Findings

1) Composition of samples of public officials and experts

Overall compositions of respondents are in the following: a total of

260 public officials and 57 experts.

〈Table 7〉 Respondents of public officials

Base=Total	Number (person)	Portion (%)
■ Total ■	(260)	100.0
Gender		
Male	(133)	51.2
Female	(127)	48.8
Age		
20s	(26)	10.0
30s	(115)	44.2
40s	(105)	40.4
50s and older	(14)	5.4
Year of the gender budget and the settlement statement		
Both of 2020 and 2021	(116)	44.6
2020 only	(40)	15.4
2021 only	(104)	40.0
Type of the gender budget and the settlement statement		
Both	(142)	54.6
Budget only	(72)	27.7
Settlement only	(46)	17.7
Whether to have been engaged in female policy and gender equality policy		
Yes	(51)	19.6
No	(209)	80.4
Position		
Level 5 and above	(31)	11.9
Level 6	(129)	49.6
Level 7	(82)	31.5
Level 8	(8)	3.1
Level 9	(5)	1.9
Others	(5)	1.9

Base=Total	Number (person)	Portion (%)
■ Total ■	(260)	100.0
Years of working at current position		
Shorter than 1	(20)	7.7
1 and shorter than 2	(33)	12.7
2 and shorter than 3	(27)	10.4
Longer than 3	(180)	69.2
Years of public service		
Shorter than 5	(63)	24.2
5 and shorter than 10	(70)	26.9
10 and shorter than 15	(66)	25.4
15 and shorter than 20	(38)	14.6
Longer than 20	(23)	8.8

〈Table 8〉 Distribution of expert respondents

Base=Total	Number (person)	Portion
■ Total ■	(57)	100.0
Gender		
Male	(15)	26.3
Female	(42)	73.7
Age		
30s	(11)	19.3
40s	(17)	29.8
50s and older	(29)	50.9
Degree		
Graduated from graduate schools	(7)	12.3
Completed doctoral course	(6)	10.5
Ph.D,	(44)	77.2
Vocation		
Professor	(14)	24.6
Civil servant	(4)	7.0
Researcher	(37)	64.9
Women group activist	(2)	3.5

Base=Total	Number (person)	Portion
▣ Total ▣	(57)	100.0
Research & Working fields		
Fiscal and financial	(15)	26.3
Women policy	(31)	54.4
Administration	(6)	10.5
Education	(3)	5.3
Others	(2)	3.5
Years		
Shorter than 5	(8)	14.0
5 and shorter than 10	(18)	31.6
10 and shorter than 20	(20)	35.1
Longer than 20	(11)	19.3

2) Results

The results of the investigation of public officials and experts are summarized as follows: First, the results of the survey on the effectiveness of the gender budget system and the gender settlement showed that both groups had an effect on accountability more than on the efficiency and autonomy of fiscal management and an impact more on the resource allocation and fiscal management, both of which are related to gender equality, than on general fiscal management. Second, feedbacks of the gender settlement were not reflected into the gender budget. The investigation showed that neither the feedback to the budget of a following year through the settlement nor the reflection into the improvement of project operation driven by the contents of the settlement statement was properly carried out. In particular, negative responses to feedback were very strong among those experts.

Several findings can be mentioned on the problems related to the gender budget and the settlement system. Both public officials and

experts displayed the same opinion on the redundancy of the gender budget and the settlement system being found with other fiscal projects and the lack of incentives related to the preparation of those systems. However, public officials recognized that it is the gender budget and the gender settlement statements themselves that do not bring changes to the budget and project operation, rather than the inconsistency between the fiscal system and the gender budget system do. In contrast, experts agreed that it is the inconsistency between the two systems for the reason of it.

In addition, regarding the responsibility for the gender budget and the settlement system, not a few public officials thought that both of the preparation of the gender budget and the settlement statements and the achievement of performance goals did not influence the performance of individuals and departments. It was found that 39.6% of the respondents did not make additional efforts to achieve goals even if they had failed to realize them. On the other hand, 46.5% of them said they would modify the performance indicators if they did not achieve goals, demonstrating that they were opting to modify performance indicators rather than structural problems of project operation. These survey results are exactly consistent with the analysis results of the Chapter III. If the performance target value is not achieved, performance indicators and goals are to be changed. But, in practice, these changes were confirmed not to affect the achievement of the target. Therefore, it is necessary to consider measures, including incentives for business improvement without simply relying on performance indicator changes.

Finally, the results of the survey on the improvement of the gender budget and the settlement system are summarized in the followings: More than half of public officials and experts negatively viewed the

raising of the status of a gender budget project to that of a unit one. Regarding the reduction of the number of target projects, many experts were against it, while public officials were supportive. For the matter of an integrated operation with other institutions, both experts and public officials highly agreed on the integration of performance plan and report and that of budget request. Both of the two groups highly agreed on the integration of performance plan and report. Regarding the evaluation of gender budget projects, many experts said that target projects should be selected through continuous evaluation and project operation improvement in order for higher efficiency.

According to the findings of the survey done on the public officials and the experts on the gender budget and the settlement system, the responsibility for fiscal management has increased. But the feedback through the settlement has not been reflected, leading to the failure of improper performance management. In particular, the biggest problem was that there was no individual or department at all who takes responsibility for non-performance and no incentives were provided with regard to the preparation of gender budget and settlement statement and the achievement of goals. To address this problem, experts agreed that it is necessary to select and improve target projects through continuous evaluation.

VI. Policy Task

The recommendation of this study is a micro-level improvement plan. In other words, it needs to streamline the existing system. If this investigation substantially changes in the macro-level the way the gender

budget has practiced, all the reviews and analyses put forth up to now will be meaningless and thus make it difficult to come up with improvement proposals. Given this, this research proposes a plan that can strengthen the feedback on the condition of the current system being maintained.

1. Project operation for performance management

If the performance target is not achieved, the cause for that should be identified and projects should be operated in a better way. As shown in the analysis results in Chapter III, if the performance target is not met, its indicator is often changed or the setting of it is lowered. However, analysis found that this method of feedback did not affect the achievement of the goal.

Changing performance indicators or changing performance target settings is a passive way of feedback. In other words, the results of the gender settlement are reflected in the phase of preparing the gender budget. Yet the problem is that the direction of feedback is not appropriate. Therefore, in order to increase the achievement of the performance goals of gender budget project and settlement project, public officials in charge of those projects should consider two important things.

The first is to change the direction of feedback. In order for the performance management of projects subject to the gender budget and the gender settlement to be properly carried out, it is necessary to identify structural causes that make it difficult to achieve the performance goals of a project and operate the project. In other words, it is very important for public officials to understand clearly their projects. In particular, there can be many difficulties in projects where benefits are determined by

qualification standards. Under this situation, it would not be easy to increase the level of benefit of women if public officials did not have authority to change those standards themselves. In this case, it is important to analyze the project and set performance indicators accordingly, focusing on whether there are social and structural causes that are unlikely to meet the qualification criteria for each gender.

Second, appropriate performance indicators should be established. In many cases, when the inherent goal of a project and the performance index of the gender budget are in conflict, the project's goal often has priority. Therefore, in the process of setting performance indicators when preparing the gender budget, it is important to refer to the performance indicators in the performance plan and make those indicators of the gender budget do not conflict with each other. In general, performance indicators are aimed at output or outcome, but if they collide with the project's own goals, it is necessary to consider setting up performance indicators in a way that these targets do not go against those ones.

2. Incentives for preparing the gender budget and the settlement statement

1) Reward for best practices

As for providing individual incentives, this study suggests the proposal of giving awards and prizes to exemplary practices. It is possible to consider selecting excellent cases every year through post-evaluation by the Gender Budget and Settlement Council and the Professional Evaluation Committee, paying rewards in the name of the Minister of Economy and Finance to selected project officials. This method has already been implemented in other fiscal project evaluation systems. In

the National R&D Project Evaluation, National Balanced Development Project Evaluation, and Job Project Performance Evaluation System, excellent cases are selected for incentives such as rewards to recognized officials and exclusion from next year's evaluation.

Currently, the gender impact assessment system also selects and gives prizes to excellent projects every year. In addition, those budget projects that drafted the gender impact report are required to prepare a gender budget, which can link relevant projects with each other and lead to rewards. Since the projects subject to the gender budget system include not only the impact assessment system but also gender equality promotion policies, it will also be beneficial to select and reward a wider range of excellent projects.

2) Budget reflection

The means that reflect the outcomes of the gender settlement into the budget system can be the establishment of the gender budget and settlement committee and the experts' evaluation panel. While consultative bodies for the gender budget in the past had mainly discussed the selection of projects, the gender budget and settlement committee and the expert evaluation panel have made discussions about choosing target projects and assessing them since their formation in 2021. The professional panel picked up their post-project evaluation exemplary practices that made outstanding achievement and other cases that need to increase their budget allocation for a better performance in assessment documents.

Based on the evaluation of the panel, project managers will state the necessity of increasing the budget when preparing the gender budget,

raising the possibility of a greater amount of fund. Although the panel's opinion and their note on the gender budget do not have a binding force, they can be critical evidence for budget increase as they are the evaluation results based on the orders of the Ministry of Economy and Finance.

However, the point here is whether or not the outcomes of this plan conflict with those of other evaluation systems. If the results of the gender budget and the settlement evaluation are used in a way that helps those which received good reviews from the gender budget and the settlement assessment to be exempted from budget reduction of the employment project evaluation, public officials' perception on gender budget projects can be greatly improved.

3. Project improvement through the recommendation of the expert panel

In order for changes to be made through practical improvement of project operation rather than through changes of performance indicators or performance targets, the recommendation of the experts' panel that comes available after post-project evaluation should be effective. For such a recommendation not to be a mere suggestion, this study suggests that the recommendation should be put in the gender budget so that it is reviewed by the National Assembly.

Option 1 is to describe the assessment opinion of the experts' panel in the items of the gender budget. In addition, the item of budget increase recommendation, as suggested earlier, can be added for additional description. Option 2 is to make those civil servants involved in relevant projects write about ways of project improvement based on the panel's

opinion. Option 3 is to add an item that displays the grade of a project determined by the professional committee. One of the three options can be chosen for implementation, yet still two and more can be picked up at the same time.

4. Making the gender budget and settlement committee and the experts' evaluation panel more effective and practical

1) Legal basis or provision

The gender budget system and the gender settlement system are operated in accordance with the National Finance Act and the National Accounting Act, respectively. Yet, the gender budget and the settlement committee and the experts' evaluation panel are run by the regulation of the gender budget and the settlement consultative body, an Order of the Ministry of Economy and Finance. As the committee and the panel are not legally grounded, it is necessary to secure and operate on legal provisions. In order to receive support for the establishment and operation of the committee and the panel as well as for the recommendation opinion of the panel, legal foundations should be established to the post-evaluation feedback and performance management method.

The evaluation of the panel is purely conducted by project plans, the gender budget, and the settlement. Therefore, the information needed for evaluation may be insufficient, and those materials for a professional project evaluation should be requested to relevant departments. Under this situation, legal basis comes very critical for the request of such data.

2) Establishment of database of experts

For the gender budget and settlement committee and the experts'

evaluation panel are largely steered by professionals, securing a pool of those specialists are utmost crucial. It is particularly important to organize the panel, which will assess target projects. Currently, it is a well-balanced composition of experts in the gender and the fiscal field. Yet if the number of target projects increase or some of the incumbent members resign from the committee, new professionals must be recruited.

So as for the evaluation committee to be sustainable in the long term, it is necessary to establish a database of experts. In order to continue with the evaluation and the expert management under a situation that the Ministry of Economy and Finance and the Ministry of Gender Equality and Family do not have a designated department for the mission, it is required to build a database of professionals within an evaluation system for gender budget projects that the Korean Women's Development Institute is planning to operate and address such issues that arise from staff change or assessment project increase.

3) Establishment of the gender budget and the settlement DB

For the analysis of gender budget projects and the project assessment through the expert evaluation panel, it is essential to establish a DB of the gender budget and settlement statement. Currently, public officials directly enter the gender budget and the settlement statement through dBrain. However, there is no system in place that can use the input data for analysis or evaluation. In order for the assessment of gender budget project and the empirical study on the gender budget system in the future, it is necessary to separately build the gender budget and the settlement data into a DB for research and evaluation purpose.

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