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**Analysis and Evaluation of Gender Budgeting in Korea(III)**

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This study is significant in that it presents possibilities of considerably dispelling concerns and criticisms about gender budgeting that have piled up. These concerns and criticisms can be summed up as arbitrary and invalid selection of programs for gender budgets, system operations concentrated on programs in particular areas of particular departments of the government, the absence of an effective performance management system, the excessive burden of administrative duties, and doubts about the practical effects of gender

budgeting on the promotion of gender equality. The study proposes ways to overcome issues over the selection of programs by developing gender objectives for departments to pursue by area and by sector based on the classification of government functions, then by selecting programs for gender budgets that can directly and indirectly contribute to achieving the objectives. The study not only resolves the issue of the concentration of system operations on particular programs, but also paves the way for gender budgeting to perform the function of a practical gender mainstreaming device by identifying a considerable number of programs for gender budgets through the above-mentioned procedures in three areas, that is, ‘public order & security’, ‘national land & regional development’, and ‘science & technology’. These three areas have been considered to have a weak agenda on gender inequality. On top of this, it opens possibilities for overcoming the problem of the absence of a performance management system by identifying programs for gender budgets at unit program levels and by making gender budget and closing statements compatible with performance plans and performance reports, which are basic documents for performance management of budgetary programs. This will eventually enable performance evaluation in the performance management system of budgetary programs led by the Ministry of Strategy and Finance and the Government Performance Evaluation Committee. At the same time, using the performance data from the gender accounts settlement statements, the study will enable quantitative verification of the practical effects of gender budgeting on the enhancement of gender equality and relieve the burden of administrative duties of first-line government officials by reducing the burden of preparing documents related to performance evaluation.