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

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I . Introduction

☐ Background and Purpose

As part of an analysis and evaluation of gender budgeting and settlement of local governments, this study was conducted to analyze the management and status of the system which ranges from goal-setting for gender equality, selection of gender budget projects to preparation of gender budget statements and gender-sensitive settlement of accounts.

As the seven-year old gender budgeting system has settled down in local governments, there is a growing demand of strategies for gender budgeting management to improve the gender equality of local government policies.

Against that background, we in this study, following the study in 2016 (Park et al., 2016), took a close look at performance objectives of gender

budget projects as a strategy to achieve gender equality goals of local governments so as to find out how to define performance objectives of gender budgeting. Ultimately, this study aimed to develop a plan for gender budgeting management based on gender equality goals. To that end, we conducted a case analysis of the gender budgeting and settlement system of Daejeon Metropolitan City (hereafter Daejeon). We analyzed 2017 gender equality goals and gender budget projects of Daejeon to examine how to define and manage performance objectives of gender budget projects in link with gender equality goals.

At the same time, we established and managed a cooperation system with local councils, non-government organizations (NGOs) and expert groups to help local governments manage and promote the gender budgeting and settlement system such as developing a preparation guideline and delivering training.

☐ Contents and Methodology

☐ Regular study focusing on field support

In this study, first of all, we developed a preparation guideline, a detailed guidance and a standard form of gender budget statements and gender-sensitive settlement of accounts, and selection criteria for target projects, using findings from previous studies, with an aim to help a local government to prepare gender budget statements and gender-sensitive settlement of accounts.

Secondly, we created a database of gender budget statements from 2013 to 2018 and gender-sensitive settlement of accounts of 17 cities and provinces from FY 2014 to FY 2016 for use in analysis of the preparation status and the achievement level of performance objectives.

○ Mid- and long-term study for improving the system

Thirdly, we came up with a way to define performance objectives of gender budget statements based on gender equality goals. By doing so, we developed a plan for improving management of local gender budgeting across the board from setting gender equality goals to performance objectives of gender budget statements. For this study, a joint industry-academia-research study was conducted with DAEJEON SEJONG RESEARCH INSTITUTE and Korean Network of Gender Budgeting.

○ Opinion collection from consultative groups

Fourthly, we utilized several different formats of discussion with concerned people to promote the gender budgeting and settlement system in the local government such as government officials from Ministry of the Interior and Safety (MOIS), Ministry of Gender Equality & Family (MOGEF), districts, cities & provinces, and central & local gender impact assessment centers. We also held meetings with experts engaged in areas such as gender mainstreaming and financial & government performance evaluation as well as local gender budgeting forums and seminars to share and distribute research findings.

II . Status of Management of Local Gender Budgeting and Settlement

- ☐ Changes in the preparation guideline of local gender budget statements and gender-sensitive settlement of accounts

Local governments have begun preparing gender budget statements and gender-sensitive settlement of accounts in earnest since the fiscal year

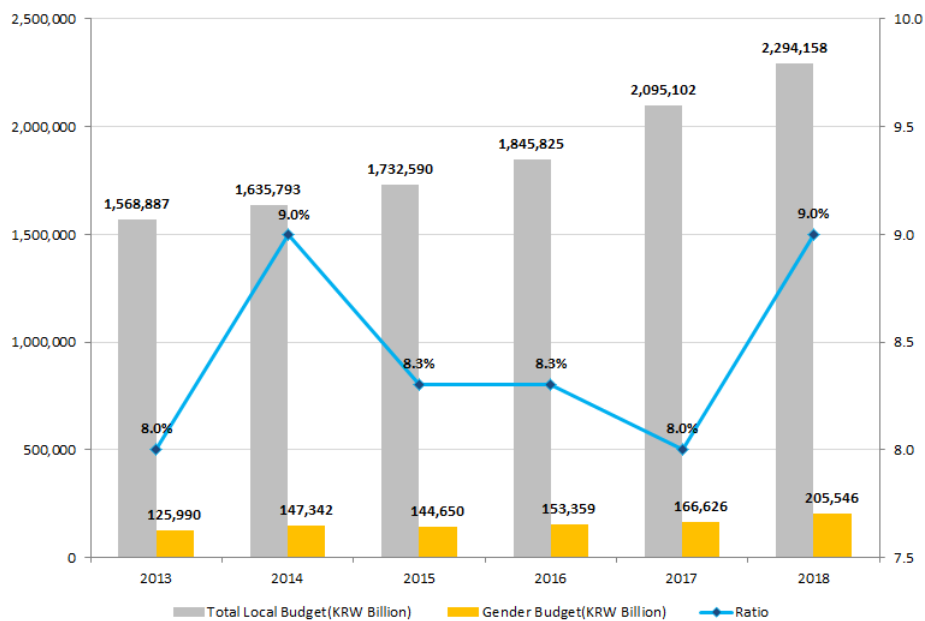
2013. The preparation guideline was developed by the MOIS and finalized under consultation with the MOGEF. In 2018, preparation of gender budget statements and gender-sensitive settlement of accounts became a requirement for projects under 2nd Framework Act on Gender Equality of the MOGEF, projects subject to gender impact assessment (GIA) of a given year, and projects separately implemented by local governments.

〈Table 1〉 Selection Criteria for Local Government Projects Subject to Gender Budget Statements from 2013 to 2019

2012 (Pilot Project)		2013		2014	2015/ 2016	Until 2019
Mandatory	Projects under 3rd Basic Plan of Women's Policy (2008 to 2012)	Mandatory Projects	Projects for Implementing Women's Policy	Mandatory Projects	Projects for Implementing Women's Policy	Projects for Implementing gender equality policy
	Projects subject to GIA for 3 years (2009 to 2011)		GIA projects ※ Government subsidy projects		GIA projects	GIA projects
	Projects selected under agreement between the ministers of MOIS and MOGEF annually	Recommended Projects	GIA projects ※ Projects other than government subsidy projects	Recommended Projects	Projects separately implemented by local governments	Projects separately implemented by local governments
Optional	Projects separately implemented by local governments		Projects separately implemented by local governments			

□ Analysis of preparation status of local gender budget statements

The number of local government projects with gender budget statements has been growing along with the amount of their budget from 2013 to 2018. The results of analyzing gender budget statements of local governments showed that 95% of the total number of the projects were under the general accounts of local governments, and GIA projects accounted for more than 60% of the projects with gender budget statements. More specifically, the number of projects with gender budget statements increased from 11,803 in 2013 to 17,010 in 2018, so was the combined amount of their budget from KRW 12,599 billion to KRW 20,555 billion during the same period.

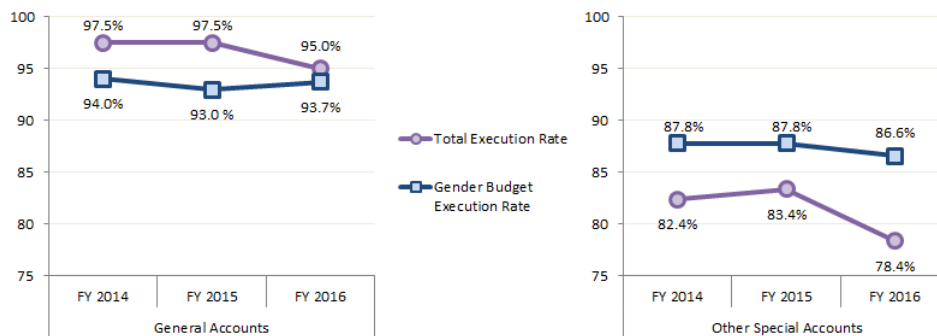


[Figure 1] Ratio of Gender Budget to Total Local Budget by Year

□ Analysis of preparation status of local gender-sensitive settlement of accounts

A close look at the status of gender-sensitive settlement of accounts of local governments from FY 2014 to FY 2016 showed that the execution rate of projects under general accounts was higher than those under other special accounts. Gyeonggi Province and Jeju Special Self-Governing Province were listed top in terms of the number of gender-sensitive settlement of accounts while Seoul Metropolitan Government, Gyeonggi Province and Gyeongsangnam Province were ranked top in terms of gender budget executed.

When it comes to performance objectives of gender-sensitive settlement of accounts from FY 2014 to FY 2016, the number of performance objectives grew together with the number of target projects, and their achievement rate was above 70%, on the rising trend every year.



[Figure 2] Comparison of Execution Rate of Gender Budgets to Total from FY 2014 to FY 2016

☐ Discourse on management of local gender budgeting and settlement

We held stakeholder meetings and gender budgeting forums to share and distribute research findings based on a close partnership among local government officials concerned, local councilors, experts and consultants from concerned institutes. Opinions collected were as follows: first of all, it is required to set gender equality goals in consideration of the characteristics of a local community, and based on which, select a target project. In other words, the performance objectives of gender budgeting and settlement can be achieved when they link with gender equality goals of a local government. Secondly, it is needed to get a local council to pay more attention to the gender budgeting & settlement system and to introduce a specialized review process. Thirdly, it is necessary to make training on gender budgeting and settlement more advanced or specialized.

III. Way for improving performance objectives of local gender budgeting and settlement

☐ Criteria for assessing performance objectives

The assessment criteria used in this study were based on the principle of SMART (which stands for Specific, Measurable, Attributable, Reliable, Timely) presented in a 「Manual on Development of Performance Indicators for Financial Projects」(Ministry of Strategy and Finance, Korea Institute of Public Finance, 2012), which are link with higher goals, outcome orientation, objectivity and timeliness.

☐ Analysis of performance objectives based on assessment criteria

The performance objectives of 2017 gender budget statements for

Daejeon were analyzed based on above assessment criteria and the results were as follows:

Firstly, it was found that there is a significant positive (+) relationship between goals and performance objectives in terms of link with higher level goals.

Secondly, the analysis of outcome orientation revealed that a gender-sensitive perspective was incorporated in 89 out of 120 performance objectives, however it is needed to improve all of the analyzed performance objectives after considering the adequacy (quantitative) and sufficiency (qualitative) of the gender gap analysis.

Thirdly, the indicators for performance objectives were divided into three types: 36 process measures (30%), 67 output measures (55.8%) and 17 outcome measures (14.2%), and output measures took up the largest percentage while outcome measures, the smallest percentage.

Fourthly, the objectivity of the performance objectives (which is whether to use official and objective statistical data) was rated on a scale of 1 to 5, which concluded that 90% of the performance objectives are objective, with 88 performance objectives (73.3%) rated on 4 or 5 and 109 performance objectives (90%) rated on 3 and above.

With regard to timeliness, all of the performance objectives were assessed to be designed to measure the performance of the projects for the given year. In this study, however, the assessment was performed using dummy variables (timely or not), after taking into account the performance, estimates, targets and period of the projects. Therefore, there is a limitation that a detailed assessment on timeliness was not performed.

☐ Ways for improving performance objectives

The contents of performance objectives were assessed in terms of ‘link with gender equality goals,’ ‘incorporation of gender-sensitive perspective,’ ‘adequacy and sufficiency of gender benefit gap analysis,’ and ‘securement of outcome orientation’ while the form of performance objectives was reviewed in terms of ‘objectivity (reliability),’ and ‘timeliness.’ As a result, it was concluded that an organization charged with managing gender mainstreaming systems (e.g. gender-sensitive data, gender impact assessment, gender budgeting & settlement) in an integrated manner should put gender budgeting governance to work. Additionally, it is imperative to lay a legal and institutional foundation to strengthen the function of gender budget statements in the budget allocation process.

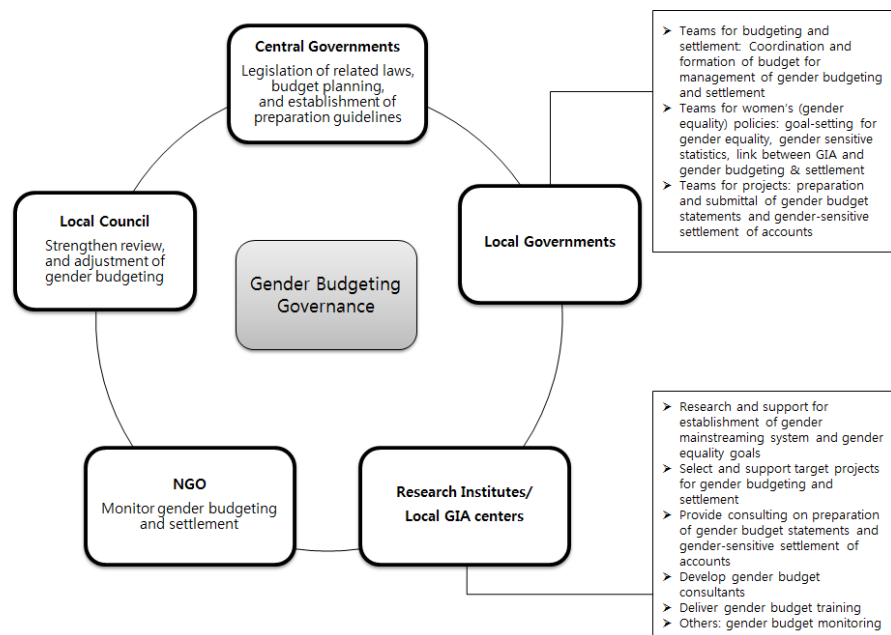
IV. Policy Recommendations

☐ Establishment of gender budgeting governance and management flow of local gender budgeting and settlement system

First of all, it is recommended to establish governance on local gender budgeting by defining roles of a central government, local governments and councils, research institutes (local GIA centers) and NGOs, and by building an organic relationship among them with an aim to create a synergy effect on management of gender budgeting and settlement.

Secondly, it is needed to present the process of gender budgeting management of local governments and the role of policy actors. In other words, it is significant to define the role and function of a central government, local governments and councils, research institutes and NGOs which constitute gender budgeting governance in the process of gender budgeting and

settlement ranging from goal-setting for gender equality, selection of target projects, preparation & submittal of gender budget statements, local council review, preparation & submittal of gender-sensitive settlement of accounts to local council review.



[Figure 3] Gender Budgeting Governance of Local Governments

□ Checkpoints for setting performance objectives of gender budgeting

Checkpoints for setting performance objectives of gender budgeting are mainly divided into two categories: firstly, link with gender equality goals and contents of performance objectives based on gender benefit gap analysis, and secondly, form of performance objectives expressed in a quantitative form based on gender-sensitive settlement of accounts. The below table shows the checkpoints in more detail.

〈Table 2〉 Checkpoints for Setting Performance Objectives of Gender Budgeting

Category	Question	Checkpoints
Contents of performance Objectives	Links with gender equality goals Are the contents of the performance objectives related to gender equality goals of a given organization?	*POINT: consistent orientation
		Check if a keyword(s) about gender equality goals is included in the performance objectives.
		Check a keyword(s) in consideration of characteristics of goals and targets for gender equality
	Incorporation of gender-sensitive perspective Are the contents of the performance objectives aware of gender gaps?	*POINT: Gender Gap
		Check if a gender gap is recognized in the contents of the performance objectives.
	Adequacy of gender benefit gap analysis Do the contents of the performance objectives provide the process of a gender benefit gap analysis clearly?	*POINT: Clear Distinction Check if the analysis is performed in such way to distinguish the targets and beneficiaries of the project and to identify them fit for the contents of the project.
Form of Performance Objectives	Sufficiency of gender benefit gap analysis Do the contents of the performance objectives provide enough information to identify a gender benefit gap?	*POINT: Analysis Quality Check if accurate information of targets and beneficiaries of the project is provided.
	securement of outcome orientation Do the contents of the performance objectives bring about the effect of gender equality?	*POINT: Outcome_Influence Check if the performance objectives expect ultimate outcomes rather than primary outcome or output after the project is completed.
Form of Performance Objectives	Objectivity (Reliability) Are official and objective statistical data used? Are they constituted in the form comparable (verifiable) continuously?	POINT: Quantification Check if the performance objectives are quantitative, observable or measurable.
		POINT: Gender ratio comparison Check if an improvement plan based on the results of a gender gap analysis is presented.

Category		Question	Checkpoints
	Timeliness	Do they specify changes to be made in the project of a given year to be measured?	POINT: Timing
			Check if execution can be completed before performance measurement, if the timing for measurement is adequate, if due dates for objectives don't span multi-years but consider settlement of accounts.



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