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# Analysis and Assessment of National Gender Budgeting in Korea (IV): Plans to Establish Performance-Oriented Budgeting Systems, Reflecting Goals in Gender Equality by Ministry

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in Gender Equality by Ministry**

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## **I. Introduction**

### **1. Background and objectives**

Because Korea's budgeting systems are based on performance-oriented approaches, they are designed to closely link the performance of fiscal activities to budgetary decisions and to focus on how effective the government's financial spending is in achieving maximum value for money. Therefore, gender budgeting systems should be able to control the whole process of the government setting up goals in gender equality

within the context of program budgeting systems and financial performance management schemes and implementing and assessing government programs to achieve such goals. This is why goals in gender equality are deemed to be important. In other words, only when national goals in gender equality and the specific goals of Ministries are established, is it possible to set up an institutional framework on which the government prioritizes budgets for the promotion of gender equality, evaluates the results, and continuously works hard to enhance gender equality at a national level under Korea's current performance-based budgeting systems.

To this end, each Ministry should be able to set up its own goals in gender equality and to properly position them in its program budgeting systems. Moreover, gender equality-related financial project evaluation systems specifying budget return procedures, as well as appropriate business assessment, are required to achieve such goals in gender equality. This requires comprehensive system reforms, including the revision of related legal systems including the National Finance Act. Based on previous research studies (Taek-meon Lee, et al., 2016; Taek-meon Lee, et al., 2017), this paper aims to present implementation plans that can be used as a model when each Ministry specifies long-term system reform plans and re-establishes program budgeting systems, considering gender equality perspectives.

## 2. Review of previous research

The 2016 study is designed to identify pending issues facing gender budgeting systems, to present their solutions from short-term and mid-to-long-term perspectives, and thereby to show a big picture of how to reform the systems. In particular, focusing on short-term improvement

plans including project selection systems and the revision of gender-sensitive budget and settlement reports, it presents specific improvement plans. On the other hand, the 2017 study identifies gender equality issues by the area of expenditure in order to discover goals in gender equality by Ministry, which is deemed to be the first step for mid-to-long-term system restructuring, and explores how to apply gender budgeting systems. In the process, highlighting some areas to which gender budgeting has not widely applied due to their lack of relevance to gender; it explains how to apply the principle of gender budgeting more comprehensively. Based on the 2017 study, the 2018 research study deals with ways to integrate goals in gender equality into program budgeting systems by Ministry and to apply gender equality perspectives to the whole process of project identification – budgeting – project implementation – performance management. Its ultimate purpose is to achieve gender mainstreaming where gender equality perspectives apply to the whole process of financial management by Ministry.

### 3. Contents and methods

This paper presents goals in gender equality relating to the unique functions of each central government agency and reviews performance-based budgeting systems by agency. It deals with ways to integrate goals in gender equality into performance-based budgeting systems, along with how to produce and use gender equality-related performance data most required for the purpose. Also, it studies how to apply gender equality perspectives to the evaluation of financial project performance, proposing system reform plans. This research study presents the direction of system reforms to make the Framework Plan on Gender Equality compatible with the National Financial Management

Plan and thereby to reflect gender equality into mid-term business plans by Ministry as one of the key performance goals.

This paper gathers and analyzes literature (reviews of previous studies on fiscal project evaluation, of previous studies on national gender equality indicator development, of previous studies on program budgeting systems, and of related laws such as the Framework Act on Public Service Evaluation, the National Finance Act, the National Accounting Act, the Framework Act on Gender Equality, and the Gender Impact Analysis and Assessment Act), various official statistics and administrative data, and gender-sensitive budgeting DB. At the same time, advisory committees consisting of professionals and government employees (financial experts in the use of program budgeting systems, public officials in government planning and finance, experts in the survey of citizens, and professionals in other matters) operate, holding GB forums and seminars (distribute and share research results based on continued networking with professional institutes at home and abroad and close partnerships with local and foreign experts and research organizations in gender budgeting).

## **II . Why should gender equality perspectives be integrated into public financial management systems?**

Gender budgeting systems are commonly defined as a public financial management scheme where the promotion of gender equality is considered as one of the main performance goals of public policies, evaluating fiscal programs and activities from gender equality

perspectives and reflecting the results into budgeting processes. If this applies, there is a clear consensus in the international community that gender budgeting systems are an essential element of performance-based budgeting systems or of performance-oriented financial management systems and that close relationships between the two should be further promoted, ensuring their complementarity. In other words, closer relations between the two contribute to successfully setting up gender budgeting systems and establishing responsible and efficient financial management systems.

More realistically speaking, it is not possible to find any gender equality-related performance data through performance plans, which are key documents in performance management systems. It is also impossible to identify which projects are subject to gender budgeting or which unit projects include sub-projects subject to gender budgeting. Even though gender budgeting reports are thoroughly prepared, substantially producing data on the performance of target projects in gender equality and on their effects on gender equality, they can't be referred to at all in the process of financial authorities (the Ministry of Economy and Finance) or government service evaluation authorities (the Prime Minister's Office) assessing fiscal projects and giving feedback. If this is true, the Ministry in charge of gender equality (the Ministry of Gender Equality and Family) or the coordination committee (the Commission on Gender Equality), rather than financial authorities, should accept, analyze, and evaluate such data on performance in gender equality and then manage the performance of fiscal projects therein. However, because this is not feasible, considering the organization of the government, gender equality perspectives should be quickly reflected in national financial operation processes. More specifically, performance management documents such as performance

plans and those based on gender equality perspectives including gender budgeting reports should be integrated and be able to be cross-referenced to each other in terms of content and format as quickly as possible.

### III. How should they be integrated?

In connection with full integration between gender budgeting systems and performance-based budgeting systems, reflecting gender equality perspectives into performance management/program budgeting systems signifies the following: ① identify issues in gender inequality via long-term in-depth research by sphere for which each central administrative agency is responsible; ② set up goals in gender equality at a ministerial level to resolve such issues; ③ identify existing unit projects or new ones that will contribute to achieving such goals before designating each of them as a unit project for gender equality; and ④ evaluate such projects from gender equality perspectives within the existing financial project assessment framework and feedback the results. Gender budgeting reports should contain such information.

#### 1. Establishment of goals in gender equality: an ex-post approach

The first step for achieving the aforementioned integration is to identify what projects each government Ministry is implementing to promote gender equality. To this end, projects that can be considered as those for the facilitation of gender equality should be determined. Taking into account global cases and local experts' opinions, unit projects for performance management by Ministry that meet the following seven requirements are regarded herein as those for the promotion of gender equality.

〈Table 1〉 Criteria for choosing gender equality promotion projects

1) Unit projects (subject to performance management) included in each Ministry's performance plan that meet one or more of the following requirements.

Criteria		Sample projects		
		Ministry	Unit project name	Code
1. Projects only for women		Ministry of Gender Equality and Family	Support for women's economic activities	01
2. Projects for which performance indicators exist and clearly specifying that women (some female groups) are one of the beneficiaries		Ministry of SMEs and Startups	Promotion of businesses owned by women and the disabled	02
Other projects whose goal is to promote gender equality	3. Projects for preventing and eliminating sexual and domestic violence and protecting victims	Ministry of Justice	Protection of and support for sexual violence victims	03
	4. A variety of care support projects including child care (diverse nursery care support, child care, after-school care, elderly care, etc.)	Ministry of Health and Welfare	Financial support for infant care	04
	5. Work-life balance support projects (perinatal leave, child care leave, shorter working hour systems for child care, etc.)	Ministry of Employment and Labor	Support for work-life balance	05
	6. Projects for raising awareness of human rights and gender equality	Ministry of Gender Equality and Family	Promotion of gender equality and establishment of stronger networks for local cooperation	06

2) Unit projects that fail to meet the above requirements but whose sub-projects satisfy 01 or 03. However, even in this case, performance indicators for such unit projects should include those for measuring the performance of sub-projects. (Criteria → 7; Code → 07)

\*Source: KWDI researchers

According to the survey conducted based on the 2018 performance plan, gender equality promotion projects carried out by Ministries number 52, for which the total budget is estimated at KRW 13.8917 trillion. These account for 2.9% of a total of 1,823 unit projects subject to performance management for the year 2018 and 6.2% of the required budget (KRW 222.4643 trillion) for all the projects subject to performance management.

〈Table 2〉 Number of gender equality promotion projects and the required budget by Ministry: 2018

(unit: pieces, KRW 100 million, %)

Ministry	Number of projects		Budget	
	Piece(s)	%	KRW 100 million	%
National Unification Advisory Council	1	1.9	218	0.2
Ministry of Science and ICT	2	3.8	248	0.2
Ministry of Education	2	3.8	38,950	28.0
Ministry of Justice	3	5.8	1,933	1.4
Ministry of the Interior and Safety	1	1.9	53	0.0
Ministry of Health and Welfare	12	23.1	74,591	53.7
Ministry of Employment and Labor	3	5.8	16,244	11.7
Ministry of Gender Equality and Family	19	36.5	4,612	3.3
Ministry of Land, Infrastructure and Transport	2	3.8	449	0.3
Ministry of Food and Drug Safety	1	1.9	492	0.4
National Human Rights Commission of Korea	2	3.8	23	0.0
Korean National Police Agency	2	3.8	602	0.4
Ministry of SMEs and Startups	1	1.9	149	0.1
Korean Intellectual Property Office	1	1.9	353	0.3
All	52	100.0	138,917	100.0

\*Source: KWDI (2018a) data (Establish and analyze data based on 2018 performance plans by Ministry)

In 2014, gender equality promotion projects implemented by Ministries number 63, for which the total budget is estimated at KRW 7.3662 trillion. These account for 2.9% of a total of 2,176 unit projects subject to performance management for the year 2014 and 3.4% of the required budget (KRW 213.5586 trillion) for all the projects subject to performance management.

〈Table 3〉 Number of gender equality promotion projects and the required budget by Ministry: 2014

(Unit: pieces, KRW 100 million, %)

Ministry	Number of Projects		Budget	
	piece(s)	%	KRW 100 million	%
National Unification Advisory Council	1	1.6	174	0.2
Office for Government Policy Coordination; Prime Minister's Secretariat	1	1.6	147	0.2
Ministry of Science, ICT and Future Planning	2	3.2	134	0.2
Ministry of Education	1	1.6	1	0.0
Ministry of Justice	4	6.3	1,490	2.0
Ministry of Security and Public Administration	2	3.2	64	0.1
Ministry of Health and Welfare	15	23.8	57,915	78.6
Ministry of Employment and Labor	4	6.3	8,595	11.7
Ministry of Gender Equality and Family	24	38.1	3,552	4.8
Ministry of Land, Infrastructure and Transport	2	3.2	552	0.7
Ministry of Food and Drug Safety	1	1.6	332	0.5
National Human Rights Commission of Korea	3	4.8	28	0.0
Korean National Police Agency	1	1.6	391	0.5
Small and Medium Business Administration	1	1.6	122	0.2
Korean Intellectual Property Office	1	1.6	165	0.2
All	63	100.0	73,662	100.0

\*Source: KWDI (2018b) data (Establish and analyze data based on 2014 performance plans by Ministry)

Based on the year 2013 (when the performance plan for 2014 is devised), real growth can be estimated as follows: Between 2014 and 2018, the total budget for gender equality promotion projects jumped by KRW 5.8666 trillion (real growth rate: 79.6%). The share of gender equality promotion projects in all the unit projects subject to performance management in terms of the required budget also climbed from 3.4% in 2014 to 6.2% in 2018. However, it is not attributed to the fact that the government has effectively discovered and carried out gender equality promotion projects but the fact that two projects (the Ministry of Education: financial support for early childhood education valued at KRW 3.9 trillion; the Ministry of Health and Welfare: child benefit worth KRW 1.1 trillion) were newly added.

Based on the existing unit projects for the promotion of gender equality by Ministry, the goals of Ministries in gender equality were reasoned inductively. In the case of Ministries that have carried out gender equality promotion projects, even though they were not explicitly aware of gender equality-related goals in the context of performance management systems, they are deemed to have set up and implemented gender equality-related goals by unit project. Therefore, looking into the content, goals, targets, and performance indicators of gender equality promotion projects, it is deemed to be possible to establish comprehensive goals in gender equality by Ministry. Goals in gender equality by Ministry (those that have carried out gender equality promotion projects) were identified in this way and can be illustrated as follows:

〈Table 4〉 Goals (plan) in gender equality of the Ministry of Health and Welfare, the Ministry of Gender Equality and Family, and the Ministry of Employment and Labor

Ministry	Gender equality promotion projects	Goals in gender equality (plan)
Ministry of Health and Welfare	Selective welfare for the disabled	• Empower women with disabilities through training
	Support for after-school activities	• Relieve main caregivers in families of the burden of taking care of children, the elderly, and the disabled, thereby encouraging them to participate in social and economic activities.
	Child benefits	
	Infant care subsidies	
	Functional support of day care centers	
	Day care center management	
	Support for day care centers	
	Child care benefits	
	Support for private child care facilities	
	Community-based autonomous investment in social services	
	Support for the medically disadvantaged	• Offer more support for women's safe childbirth and deliver perinatal services more actively.
	Mother and child health services	
Ministry of Gender Equality and Family	Promotion of gender equality and stronger networks for local cooperation	• Lay the ground for the implementation of gender equality policies by strengthening capabilities to conduct such policies and boosting women's networking at home and abroad.
	Support for the Korean Institute for Gender Equality Promotion and Education	
	Raising awareness of women and family policies	
	Promotion of global networks	
	Informatization	
	Promotion of women's economic activities	• Promote women's empowerment and more actively support them to be employed.
	Cultivation and use of female human resources	
	Child care support	• Strengthen the function of families by creating a family-friendly environment and offering a variety of family support.
	Operation of the Korean Institute for Healthy Family	

Ministry	Gender equality promotion projects	Goals in gender equality (plan)
	Support for single-parent families	<ul style="list-style-type: none"> <li>• Prevent violence against women and children and protect them from such violence</li> </ul>
	Support for multicultural families	
	Policies for the safety of children and women	
	Policies for the protection of children and juveniles from sexual abuse	
	Support for comfort women victims who were enslaved for Japanese soldiers	
	Sex trafficking prevention and support for victims	
	Recovering from domestic and sexual violence and preventing them from occurring again	
	Protection of children and juveniles from sexual abuse	
	Protection of and support for sexual violence victims	
Ministry of Employment and Labor	Employment incentives (loans)	<ul style="list-style-type: none"> <li>• Help employers hire more women or support employees in work-life balance, child care, and maternity protection, thereby preventing women's career interruption and encouraging them to participate in the labor market and economic activities.</li> </ul>
	Promotion of employment equality	
	Support for work-life balance	

\*Source: KWDI researchers

〈Table 5〉 Goals (plan) in gender equality of other Ministries

Ministry	Gender equality promotion projects	Goals (plan) in gender equality
National Unification Advisory Council	Offering unification policy advice and creating public opinions on unification	<ul style="list-style-type: none"> <li>• Help female consultants improve their capabilities through training, more effectively reflecting gender equality perspectives in unification policy consultation</li> </ul>

Ministry	Gender equality promotion projects	Goals (plan) in gender equality
Ministry of Science and ICT	Supporting female students to receive engineering education	<ul style="list-style-type: none"> <li>Systematically support women in science and technology by life cycle and help women-owned IT firms make inroads into global markets, more actively nurturing and using female talents in science and technology.</li> </ul>
	Creating an environment where ICT is promoted	
Ministry of Education	Financial support for early childhood education	<ul style="list-style-type: none"> <li>Relieve parents of the burden of paying for child care and preschool education via financial support for early childhood education.</li> <li>Evaluate public and national universities in terms of the planning and implementation of gender equality measures, thereby strengthening gender equality-oriented higher education.</li> </ul>
	Support for college assessment	
Ministry of Justice	Support in investigation and empowerment	<ul style="list-style-type: none"> <li>Prevent and eliminate the crime of sexual violence and strengthen access to justice for sexual violence victims.</li> </ul>
	Probation	
	Protection of and support for sexual violence victims	
Ministry of the Interior and Safety	Local government empowerment	<ul style="list-style-type: none"> <li>Increase female representation in high-ranking and key positions in local governments, thereby promoting balanced HR management.</li> </ul>
Ministry of Land, Infrastructure and Transport	Enhancing convenience in travel for vulnerable road users	<ul style="list-style-type: none"> <li>Enhance convenience in travel for vulnerable road users, thereby ensuring vulnerable female road users' right to travel.</li> </ul>
	Support for the installation of convenient facilities in travel	
Ministry of Food and Drug Safety	Improving sanitary control for mass feeding	<ul style="list-style-type: none"> <li>Support small-sized child care facilities to feed children, thereby relieving parents of the burden of child care.</li> </ul>
National Human Rights Commission of Korea	Raising social awareness of sensitivity to human rights	<ul style="list-style-type: none"> <li>Raise awareness of human rights and promote human rights education by operating human rights centers, thereby improving awareness of women's human rights and the value of gender equality.</li> </ul>
	Promoting human rights education	
Korean National Police Agency	Protection of female teenagers	<ul style="list-style-type: none"> <li>Offer support to sexual and domestic violence victims, preventing crimes</li> </ul>

Ministry	Gender equality promotion projects	Goals (plan) in gender equality
	Protection of female teenagers	against women and children.
Ministry of SMEs and Startups	Support for enterprises owned by women and the disabled	<ul style="list-style-type: none"> <li>Improve the competitiveness of women-owned startups and companies and facilitate the activities of such businesses, thereby promoting the shared growth of such enterprises.</li> </ul>
Korean Intellectual Property Office *Source: KWDI	Laying the ground for creating intellectual property researchers	<ul style="list-style-type: none"> <li>Help women get trained in invention and support their inventions to be patented and commercialized, strengthening their capabilities to create intellectual property.</li> </ul>

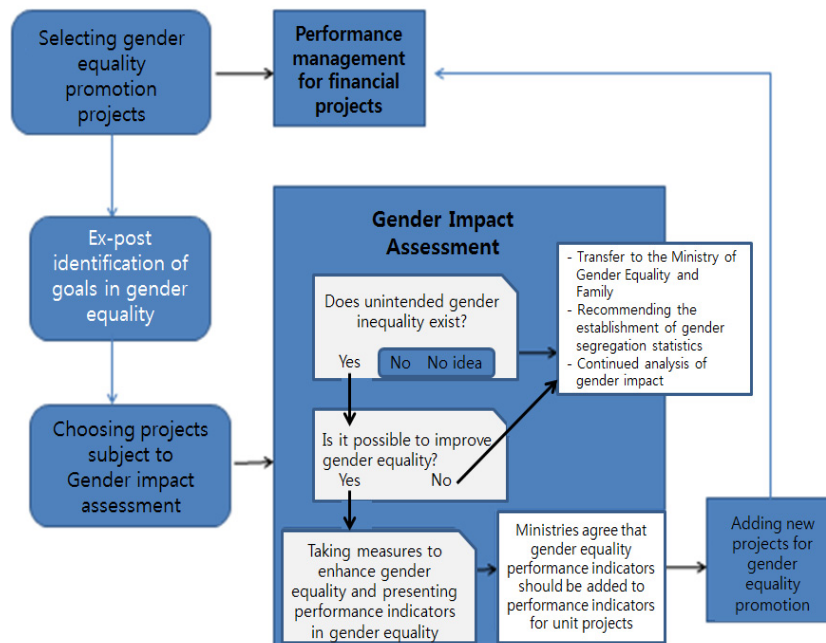
## 2. Roles of gender impact assessment

Making gender equality-oriented performance management / performance-based budgeting systems feasible requires not only choosing gender equality promotion projects properly and evaluating their performance in gender equality but also discovering projects indirectly affecting gender equality, conducting gender impact assessment, and feeding the results back to performance management systems. The needs and roles of gender impact assessment (GIA) can be understood in this context.

In terms of association with gender budgeting, it is desirable to select projects subject to GIA that can affect goals in gender equality by Ministry (for instance, those in gender equality identified via ex-post systems as mentioned earlier). Selecting projects subject to GIA that are irrelevant to goals in gender equality by Ministry may lower the efficiency of gender equality-oriented performance management and therefore is regarded as undesirable in the context of association and integration with gender budgeting. When conducting GIA for selected projects (internal assessment or specific assessment), it is necessary to

present new performance indicators that can measure what is expected when gender equality promotion measures are taken to prevent gender inequality. At this time, such gender equality promotion measures should also be specified. In this context, it is deemed to be very important to additionally propose new performance indicators that will prevent gender inequalities resulting from unexpected project performance, along with existing performance indicators for target projects. What should also be noted is that the new performance indicators (gender equality-oriented performance indicators) should be added as one of the performance indicators for unit projects, regardless of whether GIA is conducted at a unit project level or at a sub-project level.

In case new performance indicators are proposed as a result of GIA for specific target projects and if Ministries in charge of the projects accept them (as mentioned earlier, if accepted as one of the performance indicators for unit projects specified in performance plans), the projects subject to GIA explicitly set the promotion of gender equality as their goal and are considered as new ones containing performance indicators. Thereafter, such projects are recognized as new gender equality promotion programs and are managed, assessed, and fed back in the same way as others in the process of managing the performance of financial projects. The process can be illustrated as follows:



\*Source: KWDI researchers

〈Figure 1〉 Process of gender impact assessment contributing to evaluating gender equality-related financial projects

### 3. Illustration of ‘ex-post’ integration processes

The first step is to identify all the projects that are explicitly carried out to facilitate gender equality among unit projects subject to performance management that each Ministry implements by applying the aforementioned criteria for gender equality promotion projects. To this end, the definitions of and selection criteria for gender equality promotion projects should be notified to Ministries and be confirmed via appropriate review and decision-making bodies (the Commission on Gender Equality, Financial Policy Advisory Council, etc.) before being reflected in budgeting guidelines for the year and finally delivered to Ministries. In the process, the definitions of and selection criteria for

gender equality promotion projects, as well as the list of gender equality promotion unit projects that meet related requirements, are prepared in advance via collaboration among the Ministry of Economy and Finance, the Ministry of Gender Equality and Family, and professional gender budgeting agencies. Goals in gender equality by Ministry are inferred from selected projects by Ministry (the Ministry of Gender Equality and Family, each Ministry, and professional gender budgeting agencies). When choosing projects subject to GIA and specific gender impact assessment, those indirectly affecting the achievement of goals in gender equality should be considered and included (the Ministry of Gender Equality and Family, each Ministry, and the Central GIA Center).

As in the case of other unit projects subject to performance management, performance plans and gender budgeting reports (by Ministry) are prepared for gender equality promotion projects. For projects subject to GIA and specific GIA, analysis and evaluation processes are carried out as specified in guidelines. Then, only for the resulting measures for the facilitation of gender equality and target projects to which performance indicators for gender equality are recommended to be added, the Ministry of Gender Equality and Family delivers related information to Ministries and discusses ‘whether to add performance indicators’ with them (the Ministry of Gender Equality and Family, the Central Gender Impact Assessment Center, and other Ministries). Performance indicators in gender equality are only added to performance plans (if they are sub-projects, performance plans for unit projects to which target projects belong to are added) for target projects to which the Ministry concerned agrees to add performance indicators. Then, the target projects (or unit projects to which they belong) are added as new ones for the promotion of gender equality (by Ministry). For

gender equality promotion projects newly added via (specific) GIA, performance plans and gender budgeting reports are also prepared. In this case, performance indicators in gender equality added via GIA should be additionally included in the performance plans (by Ministry).

These performance plans and gender budget reports include information that existing reports don't have. The performance plans contain a table for performance indicators only for gender equality promotion projects (including those added via GIA) as in the case of existing systems for new and auxiliary projects. Gender budgeting reports need the following changes: Gender budgeting reports by project contain the same information as performance plans while general reports by Ministry or for the Ministry of Economy and Finance include additional information on the status or changing share of gender equality promotion projects by Ministry or for all the Ministries.

As a result, unit projects subject to performance management for all the Ministries include all the unit projects for the promotion of gender equality. It is also possible to distinguish general unit projects subject to performance management from those for the promotion of gender equality. This means that not only gender equality promotion projects but also those that are carried out for other purposes but for which 'performance indicators' are separately managed - because they may indirectly exacerbate gender inequalities - can be evaluated within the framework of financial project performance management, at the same time offering feedback. The results from performance management and whether to achieve indicators can be used to assess each Ministry's efforts to promote gender equality. In the long term, such data can be used when comparing endeavors for the promotion of gender equality made at a pan-government level via time-series analyses or when crafting

or revising mid-to-long-term financial management plans by identifying issues in gender equality and realms requiring more efforts (the Ministry of Economy and Finance and professional gender budgeting agencies).

#### 4. Establishment of goals in gender equality: an ex-ante approach

However, the aforementioned ex-post establishment of goals in gender equality and the resulting integration with performance-based budgeting systems are deemed to be only the first step toward fully reflecting gender equality perspectives into National Financial Management Systems. Only when the following processes are fully institutionalized, could the gender-mainstreaming of financial management systems be deemed to have been achieved. The ideal financial management processes in which gender equality perspectives are fully reflected can be summarized as follows: 1) analyze issues in gender inequality by function (of the government) and sector and based thereon, set up goals in gender equality at a sector or program level; 2) devise mid-term business plans to achieve such goals and based thereon, discover and select new unit projects for the promotion of gender equality and devise performance plans for the year; 3) implement projects based on allocated budgets and evaluate the degree to which planned goals in the promotion of gender equality are achieved; 4) based thereon, re-analyze issues in gender inequality, judge whether they are resolved or if new issues emerge, and set up new goals in gender equality or make a decision on whether existing goals should be continuously pursued; and 5) based thereon, revise mid-term business plans, devise performance plans for the succeeding year, and repeat the cycle of performance management for the year. To this end, issues in gender inequality by financial investment

area should be analyzed in advance. Against this backdrop, it is desirable to conduct analyses for the identification of issues in gender inequality by investment area specified in National Financial Management Plans. However, due to budget constraints and researchers' lack of capacity, this paper is limited to selecting only a few areas among them and to conducting analyses for illustration purposes.

By using existing public data and information from the survey of citizens conducted by researchers, issues in gender inequality identified via experience were identified and analyzed, with focus being placed on four areas such as 'Health,' 'Land and Regional Development,' 'Environment,' and 'Disaster Safety.' The quantitative results are illustrated below:

〈Table 6〉 Issues in gender inequality by sphere

Sphere	Theoretical issues in gender inequality	Issues in gender inequality identified through experience
Health	- Vulnerability to specific diseases attributed to gender	<ul style="list-style-type: none"> <li>- Men's morbidity is higher than women's in hypertension, pulmonary TB, and diabetes while women's morbidity is higher than men's in dyslipidemia, arthritis, and thyroid disease.</li> <li>- More women than men feel depressed and stressed under the same conditions. Women are more frequently diagnosed with depression than men.</li> </ul>
	- Gender differences in health behavior	<ul style="list-style-type: none"> <li>- More men than women try to quit smoking. Women are less exposed to such services than men due to lack of understanding of or absence of information on public assistance.</li> <li>- Women are inferior to men in physical activities.</li> </ul>

Sphere	Theoretical issues in gender inequality	Issues in gender inequality identified through experience
	- Differences in access to healthcare attributed to gender	- Women have more constraints than men in access to medical services. In particular, those from low-income brackets experience the biggest constraints.
	- Gender differences in sexual and reproductive health	
	- Gender job segregation for medical staff	
	- More healthcare services for sexual violence victims	
	- More education for medical staff to raise their awareness of gender and gender equality	
		- More women than men have no idea of how to do CPR or use AED during emergencies, showing statistically significant differences between the two. This means that women are less informed of emergency care than men.
Land and regional development	- Women have constraints in using facilities or spaces due to lack of access to them	
	- The needs of women and other groups are not reflected in planning and installing facilities.	- Not only women but also various vulnerable groups have restrictions in terms of access to facilities. Therefore, universal barrier-free systems, rather than preferential treatment for women, should more widely apply.
	- Unsafe spaces prevent women from using them on an equal footing with men	- In terms of space policies relating to safety from crime, the issue in gender inequality is not that women are placed under objectively more unsafe conditions but that they feel subjectively more unstable even under the same conditions. Also, differences in objective safety conditions are attributed to those in

Sphere	Theoretical issues in gender inequality	Issues in gender inequality identified through experience
		the level of family income for the areas where respondents reside.
	- Female professionals in urban and regional development are not sufficiently cultivated, with women's representation in spatial policy-making positions being very low.	- A significant percentage of respondents feel that residents' opinions are not sufficiently reflected in urban planning and regional development including urban restoration. In particular, a higher percentage of them think that female residents' opinions are not reflected in the process.
		- Women's residential conditions are poorer and more unstable than men's. However, there are no gender differences in the context of home loan conditions.
Environment	- Women can be a lot more and more frequently exposed to specific environmentally harmful substances.	- If limited to residents in Eup and Myeon areas, it is doubted that women are more exposed to environmentally harmful substances including asbestos or are more vulnerable to damage from water pollution due to inadequate water and sewage systems.
	- Specific environmental elements are more harmful to women than to men.	
	- In terms of scientific analyses of environmental risks, research on gender factors has yet to be sufficiently conducted. Women's representation is very low in the fields of environmental research and policy-making.	
	- Even though men and women's roles and capabilities are different, women's roles and capabilities are underestimated in the process of devising strategies for mitigating and adapting to climate change.	

Sphere	Theoretical issues in gender inequality	Issues in gender inequality identified through experience
Disaster safety	- Women are more vulnerable to disasters in terms of survival rates, trauma, and return to normal life.	
	- Women are only regarded as passive beings that should be more effectively rescued and taken care of in the process of handling disasters. As a result, their survival skills, strategies, and capacity accumulated in the process of controlling disasters are underestimated and underused.	
	- Because disaster management guidelines and training, as well as related information, are not offered seamlessly in the process of preparing for and preventing disasters, women are less ready to deal with disasters.	- Women are less informed of disaster management guidelines and related government policies or systems than men. - Women participate less in disaster management training and education programs.
	- In the relief or reconstruction process, the needs and conditions of men and women should be simultaneously monitored and reflected. However, in reality, such processes are not effectively implemented.	

\*Source: KWDI researchers

The above empirical analyses play a role in identifying key issues in gender inequality by area for expenditure budget. Now, it is time to reason goals in gender equality of Ministries in charge of such sectors, namely those that are set up to address gender inequality. The following goals in gender equality can be inferred from issues in gender inequality identified by sphere:

〈Table 7〉 Issues in gender inequality in the area of health and the goals (plan) of the Ministry of Health and Welfare in the field of gender equality

Issues in gender inequality identified through experience	Goals of the Ministry of Health and Welfare in the field of gender equality
- Women are more vulnerable in mental health	• Support women to promote their mental health
- Non-smoking campaigns and related services for female smokers are not effective.	• Strengthen customized services to help women stop smoking.
- Women have more constraints in access to healthcare services.	• Offer more healthcare services to women from low-income brackets in order to improve their access to medical services.
- More women than men don't know how to do CPR or to use AED devices. The difference between the two is statistically significant. This means that women are less informed of first aid information	

\*Source: KWDI researchers

〈Table 8〉 Issues in gender inequality in the area of land and regional development and the goals (plan) of the Ministry of Land, Infrastructure and Transport in the field of gender equality

Issues in gender inequality identified through experience	Goals of the Ministry of Land, Infrastructure and Transport in the field of gender equality
- The needs of various groups including women are not reflected in planning and installing facilities.	• Improve universal access to public facilities by applying barrier-free systems more widely.
- Differences in the recognition of the safety of residential areas are not attributed to gender but to the income gap. However, women have more fear of crime than men even under the same conditions.	• Expand regional spaces where women feel safe by making more investment in improving the safety of residential areas where low-income classes live.
- A relatively high percentage of respondents feel that residents' opinions are not sufficiently reflected in planning and promoting urban and regional development including urban restoration. In particular, a higher percentage of them think that female residents' opinions are not reflected in the process.	• Expand women's participation in devising and implementing urban policies, increasing women's representation in the process.
- Women's residential conditions are poorer and more unstable than men's. However, there are no gender differences in home loan services for improving residential stability.	• Address the residential instability of houseless women by expanding home loan services.

\*Source: KWDI researchers

〈Table 9〉 Issues in gender inequality in the area of disaster safety and the goals (plan) of the Ministry of the Interior and Safety in the field of gender equality

Issues in gender inequality identified through experience	Goals of the Ministry of the Interior and safety in the field of gender equality
<ul style="list-style-type: none"> <li>- Women are less informed of disaster management guidelines and related government programs and services</li> <li>- Women are less likely to participate in disaster-related education and training.</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthen women's capacity to deal with disasters and minimize their vulnerability by offering more opportunities to take part in disaster-related training and education at ordinary times.</li> </ul>

\*Source: KWDI researchers

On the other hand, in the realm of environment, various theoretical issues have been raised via previous research but they have yet to be empirically checked through available data. Therefore, goals in gender equality for this area need to be identified after more empirical analyses are accumulated.

## 5. The Framework Plan on Gender Equality, National Public Financial Management Plans, and Mid-Term Expenditure Plans by Ministry

The identification of issues in gender inequality via the above gender analyses by sphere and the establishment of goals in gender equality to correct and improve them should be completed before mid-term business plans by Ministry are crafted. Then, the results should be reflected in the mid-term business plans. To this end, when devising National Financial Management Plans, which are the matrix of mid-term business plans by Ministry, issues in gender inequality should be identified, setting up the direction of mid-to-long-term financial investment for gender equality. Considering current government agencies and their functions, the Ministry of Gender Equality and Family is deemed to be the best candidate for this job. Moreover, it is most desirable to deal with the

analysis of issues in gender inequality and the identification of goals in gender equality by area of national expenditure or by sphere as part of the Framework Plan on Gender Equality, which is a comprehensive mid-term plan for the promotion of gender equality devised at a pan-government level. Therefore, when crafting the Framework Plan on Gender Equality, the Ministry of Gender Equality and Family should consider its conformity with National Financial Management Plans and make the analysis of issues in gender inequality by area of expenditure and the resulting identification of goals in gender equality by Ministry compatible with the basic direction of financial operation and the prioritization of financial resources distribution by sphere specified in National Financial Management Plans. To this end, when proposing key policy agendas prescribed in the Framework Plan on Gender Equality, the mid-term estimation of financial needs of each policy agenda, as well as goals by year, should be properly revised.

If the Framework Plan on Gender Equality enables issues in gender inequality by area to be identified and makes it possible to present goals in gender equality that should be promoted by Ministry to resolve them and in case such results correspond to the direction of financial management and investment by sphere specified in National Financial Management Plans, each Ministry will be able to be supported to more specify goals in gender equality and to choose or newly identify mid-term unit projects for the promotion of gender equality based thereon when reviewing the two plans and formulating its mid-term business plans. More specifically, when describing “Policy Conditions and Changes” (for instance, the Ministry of Government Legislation, 2015: p.9) in its mid-term business plans, each Ministry will be able to specify key issues and changes in gender inequality by area. At the same time,

examining goals in gender equality by Ministry, it will be able to present the future direction of financial management by project corresponding to goals in gender equality and to set up specific goals in performance and performance indicators. On a need-to-do basis, new projects can also be prepared to attain goals in gender equality.

## 6. Illustration of 'ex-ante' integration processes

The case of the Ministry of Gender Equality and Family can be considered in this context. First, the Ministry checks whether the Framework Plan on Gender Equality includes the aforementioned issues on gender equality in the field of health and goals to resolve them when devising its mid-term business plans. For example, using the analysis result (from the Framework Plan on Gender Equality) that female smokers are systematically inferior to their male counterparts in terms of willingness to stop smoking and the use of anti-smoking services, the Ministry describes changes in the policy environment. Based thereon, the delivery of anti-smoking services customized for female smokers is set as guidelines for future financial operation, estimating financial needs of related unit projects such as 'anti-smoking campaigns,' and 'health promotion services.' In case more financial resources are required to support anti-smoking campaigns for female smokers, the Ministry draws up financial investment plans reflecting such a situation, calling for an increase in the budget and setting the percentage of female smokers benefiting from anti-smoking services as an additional performance indicator. Also, if anti-smoking services only for women or privileging women should be newly identified separately from the two existing unit projects, it discovers necessary new projects and sets up proper

performance indicators and goals, finally applying for the budget. After mid-term business plans reflecting gender equality perspectives are devised, when applying for the budget for the year based thereon, anti-smoking campaigns, health promotion services, and newly added anti-smoking services for women act as gender equality promotion projects for the year. Performance plans and gender budgeting reports are prepared accordingly.

Then, if gender equality promotion projects are decided in a top down way, based on the pre-determined goals in gender equality, the succeeding project implementation and monitoring processes, as well as performance assessment and feedback processes, are deemed to be the same as before (integration via the ex-post establishment of goals in gender equality). However, this ex-ante system is differentiated in that, instead of Ministries accepting gender equality promotion projects pre-determined in accordance with criteria devised by external agencies, they select gender equality promotion projects for achieving the goals voluntarily or discover new projects, based on issues in gender inequality presented via higher-level plans and goals (goals in gender equality established in an ex-ante way) as solutions thereto. Therefore, even though the same performance evaluation and feedback procedures apply to the determined gender equality promotion projects, the ex-ante system leads Ministries to directly choose projects and allocate performance indicators in accordance with their own judgments. This is why the system is expected to assess financial projects, more substantially complying with the principle of autonomy and accountability.

## IV. Suggestions

The reform of gender budgeting proposed by this study is an extension of the 2017 research, so that the revision of legal systems and guidelines suggested in 2017 (the National Finance Act and the Enforcement Ordinance thereof, National Financial Management Planning Guidelines, Gender Budgeting Report Guidelines, the Gender Impact Analysis and Assessment Act and the Enforcement Ordinance thereof, GIA Guidelines, the Framework Act on Gender Equality and the Enforcement Plan thereof, the Framework Act on Government Service Evaluation, etc.) is still effective (Taek-meon Lee, et al., 2017: pp.155-162). However, this research study is differentiated in terms of ‘selecting and adding gender equality promotion projects,’ ‘linking to specific GIA results,’ ‘revising how to prepare performance plans and gender budgeting reports with the conceptual introduction of gender equality promotion projects,’ and ‘adding content to the Framework Plan on Gender Equality for coupling between National Financial Management Plans and the Framework Plan on Gender Equality,’ thereby requiring the revision of related laws and guidelines. Performance planning guidelines (the Ministry of Economy and Finance) need to be revised to add new gender equality promotion projects through the selection of such projects and the specific GIA. The revised guidelines should contain information on adding a table only for gender equality promotion projects separately researched to the appendix at the end of performance plans, as well as on leading specific GIA results to be specified at the section for the background of gender equality promotion projects-related performance indicators and goals. At the same time, the definition of and selection criteria for gender equality promotion projects should be included by amending ‘guidelines and

specific instructions for budgeting.’ As in the case of impact assessment results being specified for projects subject to employment impact assessment, analysis and evaluation results need to be stipulated for gender equality promotion projects chosen after the specific GIA is conducted. Moreover, “④ performance indicators for checking the improvement of gender equality” should be added to the section of “Ⅲ. Measures for Gender Equality” in the analysis and assessment report for GIA guidelines, so that projects including the item should be able to be added as gender equality promotion programs, if the Ministry agrees. The item for performance indicators should also be added for the specific GIA. In order to establish a legal basis for these measures, “whether to add performance indicators for gender equality” should be newly added to Article 5 (Preparation of the Gender Impact Assessment Report), Subparagraph 4 of the Enforcement Ordinance of the Gender Impact Analysis and Assessment Act and to Article 8 (How to Express Opinions and Recommend Improvements), Subparagraph 4 thereof. Lastly, by adding “Analysis of the Status of Gender Inequality by the Government’s Financial Project Area and Goals in Gender Equality by Ministry to Resolve the Issue” to Article 7 (Framework Planning on Gender Equality), Paragraph 2, and Subparagraph 1 of the Framework Act on Gender Equality, information on the status of gender inequality and goals in gender equality should be included in the Framework Plan on Gender Equality.

It is also necessary to figure out who will be responsible for many issues that have been raised herein (analysis of issues in gender inequality, identification of goals in gender equality, selection of gender equality promotion projects/performance management, performance assessment, etc.). The Ministry of Economy and Finance is in charge of

operating gender budgeting systems and national financial management systems. However, among measures that should be taken to ensure integration between the two, those that are feasible (analysis of issues in gender inequality, goals in gender equality by Ministry, criteria for gender equality promotion projects, GIA, follow-up management, etc.) - only when there are research capacity and intent in gender equality and other gender issues - need to be handled by the Ministry of Gender Equality and Family and external professional institutes in the context of research and implementation. On the other hand, the Ministry of Economy and Finance should play its role in other integration and operation procedures. In connection therewith, systems and procedures for job-sharing between the Ministry of Economy and Finance and the Ministry of Gender Equality and Family should be established by drawing up related guidelines. In particular, the process of selecting gender equality promotion projects, supporting the establishment of goals in gender equality by Ministry, and delivering and feeding back (specific) GIA results requires close and accurate communication among responsible government employees. Therefore, there should be clear guidelines or manuals (by case) specifying HR networks and collaboration among the Ministry of Gender Equality and Family, the Ministry of Economy and Finance, Ministries, the GIA Center, and the Gender Budgeting Center.

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