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Summary of Research Papers 20



# A Study on the Linkage of Local Government Gender Budgeting and the Medium-term Local Government Finance Plan

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Gender Budgeting and the Medium-term  
Local Government Finance Plan**



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## I . Introduction

### 1. Research Background and Objectives

- ☐ Discussions regarding local government gender budgeting have been conducted, based on gender budget statements (legal documents), having the following limitations
- First, gender budget statement-based approaches focus on individual projects, not on financial management as a whole, and therefore are characterized by a lack of mid-to-long-term perspectives and strategies
- Second, changes in the selection of target projects are not significant; however, management by single year is not sufficiently connected to mid-term financial plans

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- Such limitations are also found in national gender budgeting and have continuously been pointed out in the process of the National Assembly reviewing gender budgeting and accounting. As a result, connections between gender budgeting and national financial plans have been presented as a policy alternative thereto
  - Against this backdrop, this paper is designed to examine needs for connections between gender budgeting and mid-term local government finance plans, as well as specific connection plans. Mid-term local government finance plans are crafted for the succeeding five years, based on mid-to-long-term prospects for revenues and expenditures, to carefully manage local finance. They function as a foundation for local financial plans such as investment assessment and budgeting, reflecting policy priorities and accordingly allocating financial resources. Therefore, the reflection of gender perspectives therein is expected to present how local finance should be managed in the future to enhance gender equality and affect prioritizing policies and financial resources



## 2. Research Content and Methods

Research Implementation		Content	Methods
1	Introduction (Chapter 1)	<ul style="list-style-type: none"> <li>• Introduction</li> <li>- Background and Objectives</li> <li>- Content and Methods</li> </ul>	Literature Review
▼			
2	Needs for Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans (Chapter 2)	<ul style="list-style-type: none"> <li>• Status of Local Government Gender Budgeting</li> <li>• Status of Mid-Term Local Government Finance Plans</li> <li>• Needs for Connections</li> <li>• Connections                             <ul style="list-style-type: none"> <li>- Mid-Term Local Government Finance Plans</li> <li>- Target Projects</li> <li>- Ordinances on Gender Budgeting</li> <li>- Ordinances on Gender Equality</li> </ul> </li> </ul>	Literature Review Professional Advice Global Cases
▼			
3	Survey on Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans (Chapter 3)	<ul style="list-style-type: none"> <li>• Survey (Plan)                             <ul style="list-style-type: none"> <li>- System Management</li> <li>- Status of and Needs for Inter-System Connections</li> <li>- Inter-System Connection Plans</li> </ul> </li> <li>• FGIs</li> <li>• Presentation of Connection Plans</li> </ul>	Literature Review FGIs Professional Advice Policy Workshops
▼			
4	Cases of Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans (Chapter 4)	<ul style="list-style-type: none"> <li>• Case Analysis: Gyeonggi Province</li> <li>• Case Analysis: Sejong Special Self-Governing City</li> </ul>	Literature Review Case Analysis Collaborative Research among Industries, Academia, and Research Institutes Delphi Survey Professional Advice
▼			
5	Conclusion (Chapter 5)	<ul style="list-style-type: none"> <li>• Conclusion</li> </ul>	

## II . Needs for Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

### 1. Comparison between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

- ☐ Local government gender budgeting and mid-term local government finance plans can be compared as shown in <Table 1>
- ☐ Local government gender budgeting aims to analyze the process of compiling and executing budgets to enable budget projects to be implemented to promote gender equality while mid-term local government finance plans are designed to forecast financial conditions and sizes for the allocation of financial resources and to manage financial resources strategically and reasonably from mid-to-long-term perspectives. Gender budgets for the succeeding year are prepared and submitted every year while mid-term local government finance plans are devised every five years as rolling ones

〈Table 1〉 Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

Classification	Mid-Term Local Government Finance Plans	Gender Budgeting
Responsible Ministry	Ministry of the Interior and Safety	Ministry of the Interior and Safety
Responsible Team	Budget Planning Team	Budget Planning Team and Women's Policy Team (Support for Gyeonggi-do Gender Equality Center)
Planning·Preparation Period (Cycle)	Five Years (Every Year)	One Year (Every Three Years)
Target	General Accounting, Special Accounting, and Funds	General Accounting, Special Accounting, and Fund Programs *Excluded: Administration and Management Expenditures, Reserve Funds for Financial Activities, and Non-Budgetary Projects
Unit	Specific Projects	Specific Projects
Financial Objectives and Reasons for Preparing Budget Statements	Set the basic direction of mid-term financial management in consideration of local development goals and strategies and reflect yearly investment plans in budgeting	Analyze the impact of the budget for the year on women and men, reflecting it in financial management

## 2. Needs for Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

- ☐ Needs for connections between local government gender budgeting and mid-term local government finance plans can be examined in the following three contexts
  - First, local government gender budgeting needs to be revised
    - Local government gender budgeting has grown rapidly in amount and the number of projects since the fiscal year 2013. Despite that, the awareness of responsible government employees has not improved significantly. Comparing survey results for 2014 and 2019, the averages for the two years are deemed to be the same in connection with questions about changes in their awareness following the preparation of gender budget statements. The same applies to responses to questions about the degree to which gender budget statements are utilized in the process of compiling budgets. The fact that government employees responsible for gender budgeting who deliver the responses of average or below account for 80% or more shows that gender budget statements are not utilized properly in the budgeting process
    - Such results signify that goals in gender equality and the direction of gender budgeting specified in gender budget statements are not reflected in the mid-to-long-term policies and strategies of local governments or each department and that local government gender budgeting fails to lead to changes in financial management
    - Given these facts, current systems need to be modified in terms of management to improve responsible government employees'

recognition of gender equality and achieve the ultimate goal of the systems. Such changes should be based on connections with mid-term local government finance plans to make it possible to conduct discussions on gender budgeting

- Considering current financial conditions, this paper focuses on connections with mid-term local government finance plans. At present due to budget restraints, the government's policy goal of gender equality is likely to be given lower priority. To continuously maintain the effectiveness of gender budgeting, a policy means for system management needs to be examined. In other words, it is necessary to carefully consider a new means impacting budget allocation. In this vein, mid-term local government finance plans are considered to be a policy means for carefully compiling and strategically managing gender budgets
- Second, gender perspectives should be reflected in mid-term local government finance plans
  - When managing budgets, governments should consider diverse values and assess and operate financial projects from various perspectives. Gender equality, one of the values or perspectives, should be discussed in a comparable way to differences by region and income
- Third, budgeting should be connected to key financial systems
  - Only when local government budgeting considers the characteristics of individual systems under the budget structure as a whole, can efficient and responsible budgeting be ensured. However, gender budgeting is differentiated from other budgeting

systems in terms of goal, background, function, and content. As a result, it is operated separately without a means to check and increase the efficiency of and responsibility for budget management from comprehensive perspectives, as well as not having the one for mutual connections in the budgeting process or system as a whole

- Therefore, connections with key financial systems should be secured. In particular, gender budgeting is not only connected to state subsidy projects but should also be continuously maintained, requiring connections to mid-term local government finance plans. Current gender budgeting tends to concentrate on benefits by gender. Many local projects impacting benefits by gender bring about benefit gaps from mid-to-long-term perspectives, making it extremely important to ensure connections between mid-term finance plans and gender budgeting

### **3. Status of Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans**

- Mid-term local government finance plans: there are no cases of gender budgeting being mentioned in mid-term local government finance plans. Only 27 out of 243 local governments across the nation include gender equality-related information in their financial plans, revealing that gender equality is not one of their key investment spheres
- Ordinances on gender budgeting: among 243 local governments across the country, 11 metropolitan or provincial governments and 17 basic local governments have established gender

budgeting-related ordinances. Gwangju Metropolitan City was the first local government to enact such an ordinance (December 15, 2017)

- Only Incheon Metropolitan City directly has drawn up gender budgeting ordinances directly connected with mid-term local government finance plans. Jeju Special Self-Governing Province's financial management report also contains results from an analysis and assessment of the management of gender budgeting, making it possible to conclude that it has made provisions indirectly connected with mid-term local government finance plans
- Local governments other than Incheon Metropolitan City and Jeju Special Self-Governing Province have yet to devise mid-term local government finance plan-related provisions in their gender budgeting ordinances but most of them have already made provisions regarding connections with basic plans on gender equality, gender impact assessment, and participatory budgeting

### III. Survey on Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

#### 1. Overview

- ☐ FGIs with government employees were conducted to identify specific connection plans based on needs for connections between local government gender budgeting and mid-term local government finance plans
- ☐ Survey participants consist of four groups
  - Group A: Basic local government employees responsible for gender budgeting
  - Group B: Basic local government employees responsible for mid-term local government finance plans
  - Group C: Metropolitan or provincial government employees responsible for gender budgeting
  - Group D: Metropolitan or provincial government employees responsible for mid-term local government finance plans



〈Table 2〉 Survey Items

Classification	Items	
Groups A and C (Gender Budgeting Officer)	Management of gender budgeting	<ul style="list-style-type: none"> <li>- Management systems, schedules, project selection methods, key changes, and differences from other local governments</li> <li>- Establishment of gender equality goals</li> <li>- Achievements and limitations of current gender budgeting</li> </ul>
Groups B and D (Mid-Term Fiscal Planning Officer)	Management of mid-term local government finance plans	<ul style="list-style-type: none"> <li>- Planning procedures, management systems, and schedules</li> <li>- Decisions on how to allocate financial resources by sector when devising mid-term local government finance plans</li> <li>- Achievements and limitations of current mid-term local government finance plans</li> </ul>
Common	Connections between local government gender budgeting and mid-term local government finance plans	<p>[Needs for and status of connections]</p> <ul style="list-style-type: none"> <li>- Needs for connections with key financial systems for local governments</li> <li>- Reasons for requiring connections with key financial systems for local governments</li> <li>- Systems requiring stronger connections</li> <li>- Needs for mid-to-long-term perspectives to be added (gender budgeting officer)</li> <li>- Whether to reflect gender perspectives in mid-term local government finance plans</li> <li>- Sectors in which gender perspectives are reflected when devising mid-term local government finance plans</li> <li>- Sectors in which gender perspectives are not reflected when devising mid-term local government finance plans</li> <li>- Needs for gender perspectives to be reflected in mid-term local government finance plans</li> <li>- Effects of gender perspectives on the management of gender budgeting</li> </ul>
		<p>[Connection plans]</p> <ul style="list-style-type: none"> <li>- Expected strengths and weaknesses of connection plans</li> <li>- Feasibility of connection plans</li> <li>- Considerations for connection plans</li> <li>- Considerations other than proposed plans</li> </ul>

## 2. Results

### ☐ Management of Local Government Gender Budgeting

- Management systems and schedules: Local government gender budgeting follows schedules and systems presented in the ‘Criteria for Local Government Budgeting Management and Fund Management Planning,’ showing no differences by local government. However, there are cases of separate implementation systems being applied for project selection and system operation
- Project selection methods and key changes: Projects subject to gender budgeting differ by region in terms of selection criteria and methods. In the context of separation between existing and new projects, decisions made on continuity after reviewing accumulated projects, and the utilization of projects subject to gender impact assessment, different standards for decision-making are found to apply by region to choose projects
- Establishment of gender equality goals: Considering basic plans for gender equality, key regional projects, pledges, and new projects, gender equality goals are set. Some local governments are found to establish objectives in gender equality after collecting citizens’ opinions
- Achievements and limitations of gender budgeting: Achievements → improvements in the recognition of gender equality and in gender sensitivity, gender-sensitive performance management, and enhancement in the awareness of needs for systems; limitations → difficulties in continuously managing performance goals, difficulties in choosing projects for reducing gender inequality, and

ineffective structures attributed to lack of methods for achieving goals

- Others: Differences by region are found in monitoring gender budgeting and posting the results on the Web and in general administrators delivering remote consultation services to employees responsible for documentation

□ Management of Mid-Term Local Government Finance Plans

- Decisions made on resource allocation by sector when devising mid-term local government finance plans: In connection with mid-term local government finance planning procedures, management systems, and schedules, all local governments are found to comply with standards for mid-term local government finance planning but show differences in decisions made on resource allocation by sector. Decisions on resource allocation are made, considering diverse elements such as pledges by local government heads, compliance with national financial management systems, national financial management plans, basic government policies, basic state financial management, key local projects, and local pending projects
- Achievements and limitations of mid-term local government finance plans: Achievements → plan-based management of local finance, mid-to-long-term project planning, resource allocation inspection and feedback utilization, and identification of local governments' basic business direction and investment plans; limitations → difficulties in forecasting situations accurately and

results excessively impacted by the central government's budget plans because state subsidies account for a major portion of local budgets

☐ Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

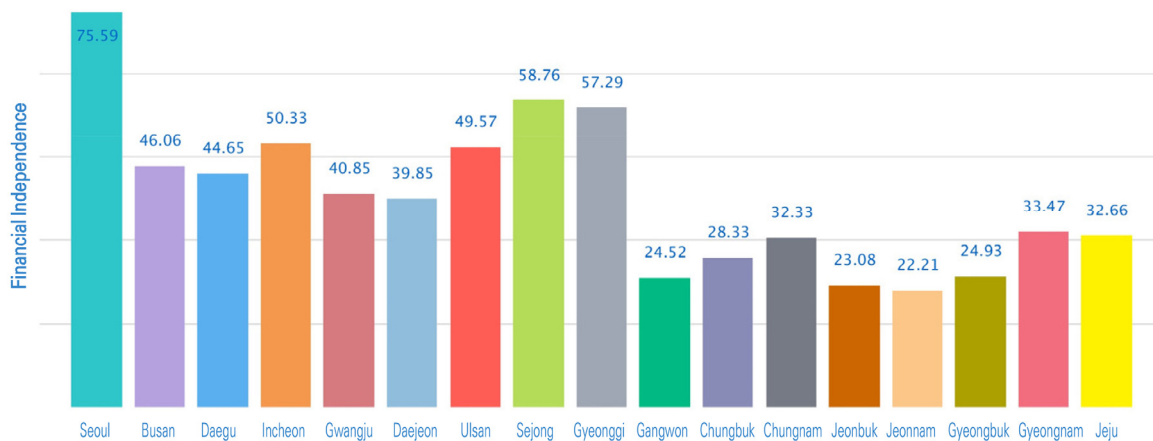
- Needs for connections: 65.0% replied that connections among local financial systems are required while 35.0% answered the other way around. 46.5% responded that performance budgeting requires the strongest connections
- Needs for mid-to-long-term perspectives: 60.0% of gender budgeting officers replied that mid-to-long-term perspectives should be added to current gender budgeting systems managed by year
- Reflecting gender perspectives in mid-term local government finance planning: 85.0% answered that gender perspectives are yet to be reflected in mid-term local government finance planning. Specifically, 100% of gender budgeting officers and 70% of mid-term local government finance planning officers replied that gender perspectives are not reflected in the aforementioned planning process, exposing differences by assignment
- Needs for gender perspectives to be reflected in mid-term local government finance planning: 45.0% said that gender perspectives should be reflected in mid-term local government finance planning while 55.0% responded the other way around

- Impact of gender perspectives reflected in mid-term local government finance planning: Respondents not acknowledging the effects of gender perspectives replied that the impact of such perspectives is minimal, considering administrative measures excessively taken in the process, and that issues may be raised in connection with management systems and the operation of human resources equipped with gender expertise. On the other hand, those recognizing the effects of gender perspectives answered that income and expenditure can be forecast on a mid-to-long-term basis to enable gender budgets and others to be managed carefully and that budgeting based on gender perspectives is actively enabled in the medium and long term
- Strengths, weaknesses, and feasibility of connection plans: Diverse opinions regarding connection plans were presented. Some respondents stated that the plans are highly or moderately feasible while others answered that they are unlikely to be feasible due to difficulties in analysis, uncertain utilization, and uncertainties in planning
  - ① Connections between mid-term local government finance plans and gender equality policy implementation plans ② connections between mid-term local government finance plans and gender budgeting ③ connections between social welfare and gender budgeting ④ connections between mid-term local government finance plans and performance plans or gender budget statements ⑤ revision of the Local Finance Act and the Enforcement Ordinance thereof and ⑥ improvement of gender budget statement forms

- Considerations for connections: ‘effectiveness,’ ‘changes in training and awareness,’ ‘expertise,’ ‘expansion of human resources,’ ‘establishment of systems for attaining goals,’ ‘business clarity,’ ‘selection of appropriate projects,’ and others

#### IV. Cases of Connections between Local Government Gender Budgeting and Mid-Term Local Government Finance Plans

- This chapter presents connection plans devised by Gyeonggi-do and Sejong Special Self-Governing City for an intuitive understanding thereof. The two metropolitan governments are characterized by relatively high financial independence, with Seoul being excluded due to its financial differences from other regions



[Figure 1] Financial Independence of Local Governments 2021

## 1. Gyeonggi Province

- ☐ Connection plans crafted by Gyeonggi-do can be reviewed in the following four contexts
  - First, goals and strategies in gender equality are reflected in the local government's administration and financial management. At present, the mid-term financial scheme of Gyeonggi-do consists of overview, management conditions / outlook, basic direction, investment plans by sector, and detailed project plans. The basic direction is identified or reflected based on financial management conditions and outlook. Therefore, if goals and strategies in gender equality are reflected in the objectives of the government administration, they will be included in the basic direction of mid-term local government finance plans, ultimately reflecting gender perspectives in mid-term financial management
  - Second, laws and systems are revised in connection with mid-term local government finance planning. Pursuant to Article 3, Paragraph 2 of the Local Finance Act, Article 33, Paragraph 4 thereof is amended to reflect gender budgeting management principles and goals in gender equality in the process of establishing mid-term local government finance plans. At the same time, 'Standards for Mid-Term Local Government Finance Planning' should contain provisions for including gender budgeting management-related information in mid-term local government finance planning
  - Third, investment projects included in mid-term local government finance plans are chosen as those subject to gender budgeting to

manage gender budgeting in the medium term. In connection therewith, it is necessary to revise the guidelines of the Ministry of the Interior and Safety for preparing gender budget statements

- Fourth, Gyeonggi-do's ordinance on improving the effectiveness of gender budgeting is amended. Specifically, Article 3 thereof should contain a new provision specifying that gender budgeting should be managed in the medium term to achieve gender equality goals

## 2. Sejong Special Self-Governing City

- Gender-sensitive provisions are added after identifying points where gender budgeting can be connected within the framework of the city's mid-term finance plans
- Chapter 2. Conditions and Direction of Mid-Term Financial Management: Gender budgeting-related provisions are included in the conditions and direction of the city's financial management
- Chapter 3. General Management of Mid-Term Financial Plans: 'Gender budgeting management plans' are newly included
- Chapter 4. Financial Plans by Sector: Balanced benefits by gender are reflected in policy directions by area. However, given the characteristics of each sector, it is not desirable to make it mandatory for such perspectives to apply to every sphere



## V. Conclusion

- ☐ Based on research results, the following two connection plans are proposed
- First, it is necessary to improve local government gender budget statement forms. Among those included in the gender budget statement, ‘performance goals’ is added to items prepared by local government budget offices. In other words, mid-term (five years) goals in gender equality are established, accordingly setting up and managing performance objectives

〈Table 3〉 Gender Budget Statement Improvement Plan

2022 Criteria for Budgeting and Fund Management Planning of Local Governments						
4. Items						
1) Teams and Items						
Teams	Items					
Budgeting Offices in Local Governments	I. Objectives in Gender Equality					
	II. Direction of Gender Budgeting					
	III. Overview and Size of Gender Budgets by Sector					
	General Table, Table by Project, Table by Function, and Table by Office					
		2022	2023	2024	2025	2026
	Performance Objective 1					
	Performance Objective 2					
Offices and Bureaus	IV. Gender Budget Statement by Office and Bureau					
	Direction of Gender Budgeting, General Table, and Table by Project					
Bureaus and Departments	V. Gender Budget Statement by Team					
	1. Table by Project					
	Direction of Gender Budgeting, General Table, and Table by Project					
	2. Documents by Project					
	Project Overview, Projects Subject to Gender Budgeting, Required Financial Resources, Analysis of Benefits by Gender, Analysis of Reasons for Gender Gaps, Performance Objectives, and Expected Benefits in Gender Equality					

- Second, it is also necessary to revise the Local Finance Act and Standards for Mid-Term Local Government Finance Planning. Given that needs for connections between the two systems are clearly recognized, relevant information should be clearly specified in laws and guidelines (standards for planning) to make it mandatory to implement connection plans. Specific connection systems can be applied voluntarily, considering local circumstances. Connection plans also need to be presented to help understand the systems
- As in the case of Jeju Special Self-Governing Province, based on ordinances, the following connection system can be implemented: analysis and evaluation of performances in gender budgeting management → including analyzed matters in the financial management report → reflecting matters prescribed in the report in budgeting for the succeeding fiscal year and in mid-term local government finance plans. Or, based on performance plans, the following system can also be executed: reflecting gender equality goals in vision, administration policies, the direction of government administration, and strategic goals set forth in performance plans → setting the basic direction of financial management in association with vision and development strategies when devising mid-term local government finance plans
- Moreover, if gender equality goals have already been established, the objectives can directly be reflected in the basic direction of financial management. Furthermore, in case proper analyses have already been made when preparing gender budget statements, relevant matters can be reflected in financial resource allocation plans or be utilized for financial resource allocation standards by sector

〈Table 4〉 Revision of the Local Finance Act

Before	After
<p>Article 33 (Formulation, etc. of mid-term local government finance plans) ③ Mid-term local government finance plans shall include the following matters</p> <ol style="list-style-type: none"> <li>1. Basic direction setting for and objectives of financial management</li> <li>2. Mid-term financial conditions and financial scale outlook</li> <li>3. Relevant matters of related state and regional plans</li> <li>4. Plans for the allocation of funds for each field</li> <li>5. Management directions for the budget and each fund</li> <li>6. Rate of increase of mandatory spending (referring to expenditure which and the size of which are determined pursuant to statutes or regulations and interest expenditure, the specific scope thereof shall be prescribed by Presidential Decree; hereinafter the same shall apply), details of calculation, outlook on the rate of increase of discretionary spending (referring to spending other than mandatory expenditure; hereinafter the same shall apply) for each field, grounds therefor and management plans</li> <li>7. Outlook on and grounds for consolidated regional finance statistics under Article 59</li> <li>8. Outlook on and management plans for consolidated financial earnings and expenses (referring to the consolidated finance statistics of general accounts, special accounts, and funds, which is the amount calculated by subtracting net expenses from net earnings)</li> <li>9. Projects subject to investment appraisal and the issuance of municipal bonds</li> <li>10. Other matters prescribed in Presidential Decree</li> </ol>	<p>Article 33 (Formulation, etc. of mid-term local government finance plans) ③ Mid-term local government finance plans shall include the following matters</p> <ol style="list-style-type: none"> <li>1. Basic direction setting for and objectives of financial management</li> <li>2. Mid-term financial conditions and financial scale outlook</li> <li>3. Relevant matters of related state and regional plans</li> <li>4. Plans for the allocation of funds for each field.</li> <li>5. Management directions for the budget and each fund</li> <li>6. Rate of increase of mandatory spending (referring to expenditure which and the size of which are determined pursuant to statutes or regulations and interest expenditure, the specific scope thereof shall be prescribed by Presidential Decree; hereinafter the same shall apply), details of calculation, outlook on the rate of increase of discretionary spending (referring to spending other than mandatory expenditure; hereinafter the same shall apply) for each field, grounds therefor and management plans</li> <li>7. Outlook on and grounds for consolidated regional finance statistics under Article 59</li> <li>8. Outlook on and management plans for consolidated financial earnings and expenses (referring to the consolidated finance statistics of general accounts, special accounts, and funds, which is the amount calculated by subtracting net expenses from net earnings)</li> <li>9. Projects subject to investment appraisal and the issuance of municipal bonds</li> <li><b>10. Outlook on and management plans for relevant budgets and projects based on gender perspectives</b></li> <li>11. Other matters prescribed in Presidential Decree</li> </ol>

〈Table 5〉 Revision (Plan) of Criteria for Mid-Term Local Government Finance Planning

Criteria for Mid-Term Local Government Finance Planning
<p>—— 〈 Considerations for Mid-Term Local Government Finance Planning 〉 ——</p> <ul style="list-style-type: none"> <li>◇ Gather opinions on mid-term local government finance plans, using participatory budgeting           <ul style="list-style-type: none"> <li>- Use participatory budgeting operation procedures such as briefing sessions, public hearings, and forums to sufficiently collect residents' opinions on mid-term local government finance plans, considering that participatory budgeting has expanded to include all budgeting processes (March 2018)</li> </ul> </li> <li>◇ <b>Use gender budgeting to reflect gender perspectives in mid-term local government finance planning</b></li> </ul>

- ☐ If the two systems are connected as above, discussions on gender budgeting can be conducted from marco perspectives, expanding the perspectives and scope thereof

Thematic classification of the research performance catalogue: gender budgeting, mid-term local government finance plans

Keywords: gender budgeting, mid-term local government finance plans, connections

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