INTRODUCTION OF GENDER ORIENTED BUDGETING IN UKRAINE

Problem statement. The challenges of harmonious partnership in the society, reorientation of gender approach implementation as a component of democratic consolidation give rise to cardinal changes in the strategy of achieving gender equality from the gender-oriented budgeting perspective. In this connection, introduction of gender principles into budgeting, and satisfaction of male and female needs are priority directions, creation of an effective tool for achievement of gender equality emphasizing the urgency of one of the main problems – efficient budget funds application.

Recent research and publications analysis. Realization of a comprehensive gender approach to forming budget expenditures of different levels, introduction of methods and methodology of gender budgeting do not exist in the Ukrainian practice.

The paper objective is elucidation of the gender budget content, conditions and mechanisms for gender approach to budgeting, and methods of introduction of gender-oriented budgeting.

The main paper body. Understanding the importance of gender budgeting in Ukraine is related to realization of diverse gender initiatives. Implementation of joint programs and pilot projects have proved the expediency of using gender component in budgeting policy, creating prerequisites for gender component integration into budgeting process.
Ukraine has ratified international legal acts on equality of men and women, which ensures the responsibility for taking gender approach into account when making budget decisions.

Evaluation of gender-oriented budgeting activity at the level of selected pilot ministries and regions has made it possible to determine that their efficiency depends on a clearly defined gender competence. This competence includes: horizontal and vertical gender policy-making; coordination of actions aimed to introduce gender principles into legislation, state policy, programs and projects; collection and dissemination of disaggregated gender-related data and information for planning objectives; monitoring of programs and projects impact on gender equality; elaboration of methods and means of gender impact assessment; observance of the main principles of gender-oriented budgeting; arranging information campaigns to focus public thought on gender problems, etc.

The basis for comprehensive introduction of gender budgeting is laid by:

– understanding gender, gender relations, and their evaluation;
– vision of and work on sustainable gender equality;
– setting new requirements to the statistical data collection system, due to which assessment of gender policy impact is performed;
– transparency, partnership, and cooperation in the gender equality sphere.

**Conclusions of the research and prospects for further surveys.** Gender-oriented budgeting is a new approach to the process of reforming the system of public finance management in Ukraine, aimed to improve the budgeting process. Taking into account the principle of equal rights and possibilities of men and women in the fiscal spheres necessitates changes in the regulatory acts used in budgeting at the national and local levels. Introduction of the gender component into budget formation and performance should be supported by a large-scale analytical work, expert monitoring of all the spheres of gender-marked social life, introduction of the mechanism for regulation of gender relations; creation of information portals for raising awareness of gender equality issues.