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Implementation of Gender Budgeting in Belarus: Current State and Prospects

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ABSTRACT

The **relevance** of the article is due to the need to develop gender budgeting in Belarus, as a recognized and increasingly demanded tool around the world to achieve gender equality, the United Nations Sustainable Development Goals and the implementation of the Beijing Platform for Action. The **purpose** of the study is to analyse the work done and the existing problems in the implementation of gender budgeting in Belarus, and to identify measures of State policy that contribute to a more comprehensive implementation of gender budgeting in the country. The **methodology** of the study consists in the analysis of the normative legal acts and state programs of the Republic of Belarus, scientific publications, Internet sources, official statistics, survey data, and recommendations of international organizations on compliance of the Belarusian policy with international best practice in gender budgeting. The **results** of the work are an reviewed progress and remaining problems in achieving gender equality and implementation of certain aspects of gender budgeting in Belarus; calculation of the composite indicator on gender budgeting and comparison of its value with OECD countries; development of a set of measures (action plan) for the implementation of gender budgeting in Belarus. The author makes a **conclusion** that at the moment gender budgeting is practically not applied in Belarus, however, some basis for its implementation already exists. Despite a relatively good position of Belarus in specialized international ratings, the problems of inequality remain relevant, to a greater or lesser extent, for many sectors of the economy and aspects of life of women and men. Comprehensive implementation of a gender approach in the budget process is to be an effective tool for solving such problems. Promising areas for further research are a comprehensive and detailed analysis of the impact of activities and the existing distribution of state programs expenditures on gender equality in Belarus, and implementation of gender budgeting at the level of local budgets.

Keywords: gender budgeting; gender equality; budget process; state program; Belarus

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INTRODUCTION

The problem of gender inequality remains relevant to different extents in all countries of the world and spheres of public life. Despite the measures taken by governments, international and non-governmental organizations, gender differences persist in the labor market, representation in senior positions in the private sector and public service, in access to health care, education, and other areas [1], and problems of violence towards women remain widespread ensuring their autonomy in decision-making.

Existing gender inequalities can have a significant impact on future economic growth and development. A study by the McKinsey Global Institute¹ in 2015 found that if women reached their full potential in the economy on par with men, annual global GDP could increase by another \$ 28 trillion (or 26%) by 2025. Other estimates show that women are lagging behind in the field of employment and entrepreneurship, per capita income losses may amount to about 15% for the OECD countries and about 17% for developing countries in the long run [2, p. 22]. According to OECD calculations, focusing on a number of Eurasian countries, a gradual decrease in gender discrimination in social institutions by 2030 could increase the region's annual GDP growth rate by 0.4%.²

The COVID-19 pandemic has become a new factor in the growth of gender inequality in the world: the decline in employment has occurred to a greater extent in professions traditionally occupied by women (tourism, healthcare, social security, catering); cases of domestic violence have increased.³ McKinsey estimates that women's jobs were 1.8 times more vulnerable than

men's jobs during the COVID-19 crisis.⁴ At the same time, in most countries of the world, men were characterized by a higher incidence of severe COVID-19 and higher death cases.⁵

The implementation of gender budgeting as a direction or set of public policy measures has the potential to correct existing imbalances and promote gender equality. At the same time, the benefits from its implementation are not only economic in nature, but also imply increased awareness of civil servants and the public about the problems associated with gender inequality, the measures taken to eliminate them and the results obtained, establishing clear links between high-level political goals and funding for specific activities.

In addition, the effective implementation of gender budgeting contributes to the achievement of the UN Sustainable Development Goals (SDGs), and the inclusion of indicator 5.c.1⁶ among the global SDG indicators allows tracking the progress made by countries. Today, more than 90 countries around the world implement gender budgeting in one form or another [3].

Belarus is characterized by a relatively equal position of women and men in the economy and access to public goods and services, as well as good positions in international dimensions of gender equality. At the same time, many problems remain unresolved.

The gender pay gap in 2016–2020 increased in most types of economic activity and in the economy as a whole for 2020 amounting to 26.7%. Women still have disproportions in making decisions in the household, spending on family needs, there are problems in the balance of work and personal life, and the volume of unpaid work. Among men, the cases of

¹ McKinsey Global Institute. 2016. The economic benefits of gender parity. URL: <https://www.mckinsey.com/mgi/overview/in-the-news/the-economic-benefits-of-gender-parity> (accessed on 03.02.2022).

² OECD. SIGI 2019 Regional Report for Eurasia. 2019. URL: https://www.oecd-ilibrary.org/development/sigi-2019-regional-report-for-eurasia_f6dfa21d-en (accessed on 03.02.2022).

³ IMF, UN Women. Gender Equality and COVID-19: Policies and Institutions for Mitigating the Crisis. 2021. 14 p. URL: <https://www.imf.org/-/media/Files/Publications/covid19-special-notes/en-special-series-on-covid-19-gender-equality-and-covid-19.ashx> (accessed on 03.02.2022).

⁴ McKinsey Global Institute. 2016. COVID-19 and gender equality: Countering the regressive effects. URL: <https://www.mckinsey.com/featured-insights/future-of-work/covid-19-and-gender-equality-countering-the-regressive-effects> (accessed on 03.02.2022).

⁵ OECD. Gender Gaps in Eurasia: Negative Consequences of COVID-19. 2021. 51 p. URL: https://www.oecd.org/eurasia/Gender%20gaps%20in%20Eurasia_Mar%202021RUSCover.pdf (accessed on 03.02.2022).

⁶ Indicator "Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment".

industrial injuries, alcohol dependence, and deaths from accidental alcohol poisoning are higher; sports and physical activity are less common.

The introduction of gender budgeting tools could help correct existing gender imbalances, but so far, such tools have not been used in the country. At the same time, for the republican government bodies and the population as a whole, a weak understanding of the relevance of the gender agenda and ways of its practical implementation is typical, there is no consistent plan for its reflection in the budget. This paper is intended to make a certain contribution to the solution of these problems.

The following sections of the article reveal the essence of gender budgeting and describe the approaches to its implementation used in international practice, present the research methodology; analyze the achievements and problems existing in Belarus in the field of gender equality; present the results of the calculation of the composite indicator for gender budgeting and recommendations in the form of an action plan for the implementation of gender budgeting in Belarus; at the end, brief conclusions are given.

THE ESSENCE OF GENDER BUDGETING AND ITS BENEFITS

Gender budgeting is usually defined as a gender budgeting assessment that includes a gender perspective at all levels of the budget process and restructuring of revenues and expenditures to promote gender equality.⁷ The OECD defines gender budgeting as the systematic application of analytical tools and processes as a normal part of the budgeting process in order to identify gender equality issues and prioritize, fund, and inform about gender-responsive policies.⁸ Sometimes researchers also use the concept of “gender budget”, which is understood as

a system for allocating a social component in the state budget, resources aimed at a policy of equal rights and opportunities, taking into account gender.⁹

Gender budgeting does not mean creating a separate budget for women or simply listing items related to “women’s issues”¹⁰ and does not necessarily involve allocating additional funds to address inequalities; for its implementation, methods and procedures already existing in the budget process are used [4, p. 39].

The idea of introducing gender budgeting is to identify and raise awareness among politicians and the public about the existing problems of gender inequality, including the unequal distribution of resources in the state budget, as well as to develop and implement measures that contribute to closing the gender gap [5]. The fact that activities to support women (girls, mothers, or men) are funded does not yet indicate that a gender perspective is taken into account in the budget process: without the use of gender budgeting analytical tools, it is impossible to accurately judge the impact of a budget or program on gender equality.

The theoretical basis for gender budgeting is the idea that public spending decisions and the underlying public financial management systems can have a significant and different impact on economic and social outcomes for different genders [6].

The state budget, as the central program document of the government, plays a decisive role in the allocation of resources for solving socio-economic problems, so it is logical that in order to achieve gender equality, it is necessary to implement a gender approach as a cross-cutting priority in the budget process [7]. Gender-sensitive fiscal policy measures, like any other fiscal policy measures, can influence the behavior of economic actors and, thus, output, economic growth, and equity [8].

⁷ Council of Europe. Final report of the Group of Specialists on Gender Budgeting (EG-S-GB). 2005. URL: <https://rm.coe.int/1680596143> (accessed on 04.02.2022).

⁸ OECD. Gender Equality in Canada. Mainstreaming, Governance and Budgeting. 2018. URL: https://www.oecd-ilibrary.org/governance/gender-equality-in-canada_9789264301108-en (accessed on 03.02.2022).

⁹ Rzhantsina L.S. Gender Budget Methodology (Basic Provisions Taking into Account Management Reforms in the Russian Federation). URL: <http://www.owl.ru/rights/discussion2004/methodology.htm> (accessed on 04.01.2022).

¹⁰ Gender budgeting: A tool for achieving equality. URL: <https://www.gendereconomy.org/gender-budgeting-a-tool-for-achieving-equality/> (accessed on 03.02.2022).

Key benefits of implementing gender budgeting include:

- improving the distribution of resources to meet the needs of individual groups and the population as a whole;
- assisting public authorities in identifying and prioritizing policy measures to achieve greater gender equality; the possibility of systemic reflection of the gender factor in the budget process;
- improving the efficiency and effectiveness of spending related to gender equality, especially when implementing gender budgeting in combination with the program-based budgeting (performance budgeting);
- increasing transparency of budgets and accountability of government activities; citizens' involvement in the adoption of budget decisions;¹¹
- the ability to verify the compliance of allocations and their results with political commitments and the desired impact [9]; the ability to differentiate the impact of actual expenses and incomes on women and men (girls and boys) [4, p. 38];
- gender budgeting can be introduced by stages, in separate elements, and simultaneously with other reforms in public finances; it can be implemented by countries regardless of their economic development level [3];
- greater equality between women and men and the economic empowerment of women contribute to increased productivity and economic growth;¹²
- the use of gender budgeting tools can neutralize the negative impact of the COVID-19 pandemic on gender equality¹³ [10]; the result of reducing gender inequality can be an increased social cohesion [11];

¹¹ EIGE. Three reasons why gender budgeting is crucial in the EU Funds. URL: <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting/three-reasons-gender-budgeting-crucial-eu-funds> (accessed on 04.02.2022).

¹² European Institute for Gender Equality. Economic benefits of gender equality in the EU: economic benefits of gender equality in the EU policy context. 2017. URL: <https://data.europa.eu/doi/10.2839/77976> (accessed on 03.02.2022).

¹³ IMF, UN Women. Gender Equality and COVID-19: Policies and Institutions for Mitigating the Crisis. 2021. 14 p. URL: <https://www.imf.org/-/media/Files/Publications/covid19-special-notes/en-special-series-on-covid-19-gender-equality-and-covid-19.ashx> (accessed on 03.02.2022).

- contributing to the implementation of the commitments made by countries under the SDGs, the Beijing Declaration and Platform for Action, and the UN Convention on the Elimination of All Forms of Discrimination against Women.

INTERNATIONAL PRACTICE IN IMPLEMENTING GENDER BUDGETING

The international community is increasingly aware that gender equality is essential for sustainable economic growth and social development [1]. Gender budgeting as a tool for achieving gender equality is not yet widely adopted around the world, but a growing number of governments are beginning to see public budgeting as a way to promote a fair distribution of resources from a gender perspective.

The limited data on the effectiveness of the implementation of gender budgeting is explained by the relatively short duration of its implementation in international practice, significant differences between countries in the approaches used for its implementation, and the degree of coverage. However, while there is (albeit sparse) evidence of the positive effects¹⁴ of gender budgeting or its absence, there are no examples in the scientific literature of the negative effects of its use.¹⁵

Globally, countries have signed the Beijing Declaration and Platform for Action (BDPA) on gender equality and the empowerment of women, adopted by the 4th World Women Conference in 1995, and the 2030 Agenda for Sustainable Development (2030 Agenda). "Achieve Gender Equality and Empower All Women and Girls" is one of the SDGs under the 2030 Agenda.

Since the vast majority of the world's countries have committed themselves to the 2030 Agenda and are involved in tracking

¹⁴ For example, a study among Indian states with widely divergent policies found statistically significant results that states practicing gender budgeting made more progress in achieving gender equality in primary school enrollment than states without it [12].

¹⁵ Combaz E. Impact of gender-responsive budgeting. Helpdesk Research Report. GSDRC; 2013. 14 p. URL: <http://www.gsdrc.org/docs/open/hdq977.pdf> (accessed on 04.02.2022).

relevant statistics, it is possible to compare the results of the work and actions taken by countries. UN data show that of the 68 developing countries that received responses for 2018, 14 reported no mechanisms for indicator 5.c.1, 41 countries (including Belarus¹⁶) — reported partial compliance with the indicator, and 13 reported full achievement of the indicator.¹⁷

The 2016 International Monetary Fund (IMF) surveys identified government gender budgeting initiatives in 86 countries (out of 193),¹⁸ with 23 countries demonstrating outstanding initiatives (including Sweden, Austria, Australia, Mexico, Republic of Korea¹⁹).

According to the 2018 Organization for Economic Co-operation and Development (OECD) Budget Practices and Procedures Survey, 17 participating countries²⁰ said they practice some form of gender budgeting, and in France and Turkey, the authorities were about to implement it soon.²¹ At the same time, there were only 12 positive answers in the 2016 report [13].

It is worth noting that there are notable differences between countries in the extent, forms and approaches applied to the implementation of gender budgeting. For example, in Austria, it was part of large-scale reforms in the field of public finance, and in Belgium, implementation began with the adaptation of international obligations — the adoption of a law on monitoring the implementation of the BDPA [14]. Depending on the approach to the implementation of gender budgeting, the focus may be on budget

expenditures or revenues, income tax, or other types of taxes.²²

There are also differences in how spending on gender equality is allocated in the budget: reflecting gender equality indicators and activities can be a cross-cutting topic in many or all sections of the state budget (as in Austria²³), in other cases, gender equality activities and related funding can be collected in one chapter of the budget (following the example of Sweden²⁴).

Questions from the 2018 OECD Budget Practices and Procedures Survey allow for a more detailed look at possible instruments and other aspects of gender budgeting implementation (Table 1). All of them are collected in three large blocks: the legal basis, specific ways in which gender budgeting is implemented, administrative tools and approaches to support the implementation.

By the frequency of implementation of different aspects, one can indirectly judge the complexity of its implementation. Thus, it can be seen that the adoption of national strategies on gender equality, *ex ante* gender impact assessment, the inclusion of gender approach in the instructions of the central budget authorities, and the collection of gender disaggregated data are typical for most analyzed countries. At the same time, the constitutional entrenchment of gender budgeting is taking place only in two countries — Austria and Mexico. *Ex post* gender impact assessments are conducted less often than *ex ante* assessments, and gender audits of the budget are even rarer. At the same time, *ex ante* and *ex post* gender impact assessments are often limited to individual policies.

In post-Soviet countries, the implementation of gender budgeting has been slower com-

¹⁶ At the same time, there are no data on this indicator in the National list of SDG indicators. URL: <http://sdgplatform.belstat.gov.by/sites/belstatfront/index-info.html?indicator=5.c.1.1> (accessed on 04.02.2022).

¹⁷ UN SDG Indicators Database. URL: <https://unstats.un.org/sdgs/UNSDG/IndDatabasePage> (accessed on 15.11.2021).

¹⁸ Gender Budgeting and Gender Equality. URL: <https://data.imf.org/?sk=AC 81946B-43E 4-4FF3-84C 7-217A6BDE 8191&slId=1472754305172> (accessed on 15.11.2021).

¹⁹ Belarus and Russia were noted as countries not practicing gender budgeting.

²⁰ Austria, Belgium, Canada, Chile, Finland, Germany, Ireland, Iceland, Israel, Italy, Japan, Republic of Korea, Mexico, Norway, Portugal, Spain, and Sweden.

²¹ OECD. Government at a Glance 2019. URL: https://www.oecd-ilibrary.org/governance/government-at-a-glance-2019_8ccf5c38-en (accessed on 03.02.2022).

²² Gender Budgeting and Gender Equality — IMF Data. URL: <https://data.imf.org/?sk=AC 81946B-43E 4-4FF3-84C 7-217A6BDE 8191&slId=1472754305172> (accessed on 15.11.2021).

²³ Handbuch Wirkungsorientierte Steuerung. URL: https://www.oeffentlicherdienst.gv.at/wirkungsorientierte-verwaltung/berichte_service/Handbuch_Wirkungsorientierte_Steuerung_Mai_2013.pdf?8a9rsb (accessed on 04.01.2022).

²⁴ Utgiftsområde 13. Jämställdhet och nyanlända invandrades etablering. URL: <https://regeringen.se/4a70ae/contentassets/cdd922ce835e4da0a87edcb38aafef65/utgiftsomrade-13-jamstallldhet-och-nyanlanda-invandrades-etablering.pdf> (accessed on 04.01.2022).

pared to the best world practices, but in recent years, interest in gender issues has intensified in some of them. According to national reviews of the implementation of the BDPA,²⁵ almost all countries in the region have approved national strategies (programs or action plans) in the field of gender equality, defined goals, and prescribed measures to introduce some elements of gender budgeting; state bodies responsible for the policy of achieving gender equality have been identified, interdepartmental advisory bodies have been created. A number of countries are piloting projects and conducting gender equality budget assessments,²⁶ as well as independent assessments of the gender component in budget expenditures.²⁷

RESEARCH METHODOLOGY

The methodological basis of the study was a set of criteria from the 2018 OECD Budget Practices and Procedures Survey in terms of the use of gender budgeting tools and the creation of appropriate legal, institutional, organizational, and other conditions.²⁸

The premise of the study was that by analyzing the presence or absence of certain tools and conditions in the country, it is possible to determine the priorities and directions for further work of government bodies and other stakeholders on the development of gender budgeting in the country. A similar approach was taken to develop the Gender Budgeting Action Plan for Thailand [15] and recommendations on future directions for equality budgeting in Ireland [16].

In the academic literature, there are a number of approaches to the systematization of tools and methods for the implementation of gender budgeting [17]. However, the OECD ap-

proach mentioned above was taken as the most complete albeit not the most detailed one, which allows for determining the directions of reforms and quantitatively comparing the results achieved by countries.

The research methodology consisted in the analysis of the legal acts of the Republic of Belarus, state programs, scientific publications, Internet sources, official statistical information, and OECD survey data for compliance of state policy measures implemented in Belarus with international practice on the implementation of gender budgeting.

Additionally, in order to assess, as a first approximation, the extent to which the gender factor is taken into account in the areas of budget (program) expenditures, the analysis of state programs included the search for tasks, indicators, and activities related to gender issues, containing the following keywords (their parts and forms): “gender”, “equality”, “woman”, “female”, “mother”, “man”, “male”, “father”, “young woman”, “girl”, “young man”, “boy”.²⁹ At the same time, if the activity did not imply a differentiated impact on men and women, then it was not taken into account.

In the course of the study, according to the methodology developed by the OECD, the “Composite index on gender budgeting” (CIGB) was calculated for Belarus. This indicator measures the extent to which the implementation of gender budgeting in the analyzed country complies with the recommendations and best practices of the OECD [7]. The CIGB calculation allows not only to quantify the progress made but also to visually compare different countries with each other. Those countries that score high on the composite indicator are expected to develop a comprehensive gender budgeting framework.

The CIGB consists of 15 individual indicators, reflecting criteria from the OECD survey, and grouped into three blocks: strategic framework, tools of implementation, and enabling environment. These blocks and their constituent indicators are included in the calculation of the composite indicator with different weights

²⁵ CSW64 preparations. URL: <https://www.unwomen.org/en/csw/csw64-2020/preparations#reports> (accessed on 04.01.2022).

²⁶ In Georgia, Kyrgyzstan, Moldova, and Ukraine.

²⁷ Rzhantsina L. S. Expertise in social expenditures of the draft budget for 2013–2015, gender component. URL: http://genderbudgets.ru/biblio/rzhantsina_soc_raskhody_bjudzheta_na_2013.pdf (accessed on 05.01.2022).

²⁸ 2018 OECD Budget Practices and Procedures Survey. URL: <https://www.oecd.org/governance/budgeting/OECD-2018-Budget-Practices-and-Procedures-Survey.pdf> (accessed on 04.01.2022).

²⁹ Based on the approach taken in the study on Slovenia [18].

Table 1

Characteristics of OECD countries on the application of certain aspects of gender budgeting

Implementation aspect (survey question)	Number of practicing OECD countries	Share of all practicing OECD countries, %
Legal basis		
Constitutional requirement	2	12
Budget law	6	35
Other specific legislation	5	29
High level political commitment/convention	8	47
Compliance with international law or instrument	2	12
Administrative practice (e.g. Budget Circular)	8	47
Specific tools (methods) of gender budgeting		
National/federal gender equality strategy	12	71
Gender resourcing needs assessment	9	53
Gender dimension in performance setting	10	59
Gender budget baseline analysis	8	47
Ex ante gender impact assessment of all major policies included in the budget	9	53
Ex ante gender impact assessment of selected policies included in the budget	13	76
Gender dimension in resource allocation	9	53
Gender budget statement with one or more of the following elements:		
general statement (descriptive)	7	41
progress statement (structured narrative)	5	29
gender allocations report (quantitative)	6	35
gender incidence analysis of specific measures	7	41
gender incidence analysis of budget as a whole	3	18
Ex post gender impact assessment of all major policies	3	18
Ex post gender impact assessment of selected policies	10	59
Gender audit of the budget	5	29
Gender dimension to performance audit	5	29
Audit of gender budgeting systems/processes	4	24
Gender dimension in spending review	4	24
Administrative tools and approaches to support the implementation		
Standard guidelines from central budget authority on how to apply gender budgeting	12	71
Annual budget circular includes details and instructions on the application of gender budgeting	9	53

Table 1 (continued)

Implementation aspect (survey question)	Number of practicing OECD countries	Share of all practicing OECD countries, %
Structured engagement with civil society on gender equality issues	7	41
Expert / consultative group advises on the application of gender budgeting	7	41
Inter-agency group(s) to ensure coordination and/or exchange of good practices on gender budgeting	9	53
Training and capacity-development in the application of gender budgeting	10	59
General availability of gender disaggregated data	11	65
Sector-specific availability of gender disaggregated data	11	65

Source: compiled by the author based on the OECD data. URL: https://qdd.oecd.org/subject.aspx?Subject=BPP_2018 (accessed on 15.11.2021).

Note: questions of type "Other, please specify" are not given.

depending on their significance for the gender budgeting framework.³⁰

At the same time, it should be taken into account that the composite indicator is of a normative nature — only the formal existence of a particular instrument or enabling measure for gender budgeting is taken into account; CIGB does not measure how effectively they are implemented. The authors of the methodology argue that success is best measured by examining the extent to which the way governments allocate resources helps to achieve gender goals, which cannot be reflected in the proposed index.

The gaps identified as a result of the analysis in the implementation of certain aspects of gender budgeting in Belarus, according to the relevant OECD survey, formed the basis for the formation of a set of state policy measures for the further development of gender budgeting in the country.

THE GENDER AGENDA IN BELARUS

Among all countries, Belarus is characterized by relatively good positions in the area of gender

equality. According to the World Economic Forum's Global Gender Gap Report 2020, Belarus ranks 33rd out of 153 countries in terms of the gender gap index and 6th in the Eastern Europe and Central Asia region. According to this indicator, Belarus lags far behind in the political component and occupies high positions in education and healthcare.³¹

In the Human Development Report 2020, Belarus was included in the group of countries with high equality in achievement on the Human Development Index between men and women. In the Gender Inequality Index, Belarus ranks 31st among 189 countries (27th in the 2019 report).³² According to the OECD Social Institutions and Gender Index (SIGI), Belarus belongs to the group of countries with a low level of discrimination (21% — 35th place out of 180 countries in 2019).³³

Ensuring equal opportunities for men and women is an integral part of the social policy in Belarus. According to Art. 32 of the Constitu-

³⁰ Composite indicators and their weights for calculating the composite indicator are not given due to the limitations on the volume of the article. They can be found in the original work in annex 1 [7].

³¹ Global Gender Gap Report 2021. URL: https://www3.weforum.org/docs/WEF_GGGR_2021.pdf (accessed on 04.01.2022).

³² 2020 Human Development Report. URL: <http://hdr.undp.org/en/2020-report/> (accessed on 04.01.2022).

³³ SIGI 2019 Global Report. URL: <https://www.oecd.org/publications/sigi-2019-global-report-bc56d212-en.htm> (accessed on 04.01.2022).

tion, “women are provided with equal opportunities with men in obtaining education and training, in labor and promotion (work), in socio-political, cultural and other spheres of activity, as well as the creation of conditions for the protection of their labor and health.” The general principle of equality is also enshrined in the Marriage and Family Codes, the Criminal, Civil, Labor, Education Codes, and other normative legal documents.³⁴

The 6th National Action Plan for Gender Equality in the Republic of Belarus for 2021–2025 (GEAP) provides a strategic framework for achieving gender equality in Belarus. The Ministry of Labor and Social Protection was instructed to coordinate and control its implementation, ensure that its activities are reviewed at meetings of the National Council for Gender Policy under the Council of Ministers of the Republic of Belarus (NCGP), annually submit information on the implementation of the National Plan to the Council of Ministers.

One of the tasks of the National Plan is “to develop mechanisms for ensuring gender equality by introducing elements of gender analysis into the development of legislation and the formation of state programs, and the improvement of gender statistics”.³⁵ In total, the National Plan provides for the implementation of 61 measures in five areas.

As part of the preparation of the previous GEAP for 2017–2020. The National Center of Legislation and Legal Research (NCLLR) conducted a gender analysis of the legislation to determine whether it complies with the provisions of the Convention on the Elimination of All Forms of Discrimination against Women and whether it contains provisions that discriminate against women. The examination showed that the national legislation is basically

gender-neutral and does not contain provisions that would be discriminate against women.³⁶ However, independent experts express doubt that the examination carried out fully complied with international practice and standards.³⁷

Gender equality issues are also reflected in high-level strategic and forecast documents. In the National Strategy for Sustainable Development of the Republic of Belarus for the period up to 2035, a whole subsection is devoted to ensuring equal rights and opportunities for men and women in all spheres of society.³⁸ The Program of Socio-Economic Development of the Republic of Belarus for 2021–2025 provides for measures to support mothers of large families and reintegrate women into the labor market.³⁹

The Ministry of Labor and Social Protection of the Republic of Belarus (MLSP) is developing a draft Concept for Ensuring Gender Equality. As part of this work, in accordance with the decision of the NCGP in 2018, the concept was supplemented with a section on gender budgeting.⁴⁰ However, the draft concept has not yet been made public.

In Belarus, the issues of the status of women and gender equality are dealt with by the following state bodies: the NCGP; the Permanent Commission of the Council of the Republic of the National Assembly on Demographic Security and Social Development; the Permanent

³⁴ Eighth periodic report of States parties due in 2016, Belarus. CEDAW/C/BLR/8. United Nations, Committee on the Elimination of Discrimination against Women. New York; 2016. 48 p. URL: <https://undocs.org/ru/CEDAW/C/BLR/8> (accessed on 04.01.2022).

³⁵ Decree of the Council of Ministers of the Republic of Belarus dated December 30, 2020 No. 793 “On the National Action Plan for Ensuring Gender Equality in the Republic of Belarus for 2021–2025”. URL: https://pravo.by/upload/docs/op/C_22000793_1609880400.pdf (accessed on 04.01.2022).

³⁶ Decree of the Council of Ministers of the Republic of Belarus dated February 17, 2017 No. 149 “On Approval of the National Action Plan for Ensuring Gender Equality in the Republic of Belarus for 2017–2020”. URL: <https://www.mintrud.gov.by/system/extensions/spaw/uploads/files/Nats-plan.pdf> (accessed on 04.01.2022).

³⁷ National Action Plan for Gender Equality: New or Well Forgotten Old? URL: <https://eeprava.by/2017/03/nation-gender-plan/> (accessed on 04.01.2022).

³⁸ National Strategy for Sustainable Development of the Republic of Belarus for the period up to 2035. URL <https://www.economy.gov.by/uploads/files/Natsionalnaja-strategija-ustojchivogo-razvitija-Respubliki-Belarus-na-period-do-2035-goda.pdf> (accessed on 04.01.2022).

³⁹ Decree of the President of the Republic of Belarus dated July 29, 2021 No. 292 “On Approval of the Program of Social and Economic Development of the Republic of Belarus for 2021–2025”. URL: <https://www.economy.gov.by/uploads/files/macro-prognoz/Ukaz-292-1.pdf> (accessed on 04.01.2022).

⁴⁰ Report on the implementation of the activities of the plan of the Ministry of Foreign Affairs of the Republic of Belarus in 2018. URL: https://www.mfa.gov.by/kcfinder/upload/files/GUMDI/20.04.15_plan_2018.pdf (accessed on 04.01.2022).

Commission of the House of Representatives of the National Assembly on Health, Physical Culture, Family and Youth; the Department of Education and Social-cultural sphere of the apparatus of the Council of Ministers, MLSP (Department of Population, Gender and Family Policy); local authorities for labor, employment and social protection at the regional level and other entities [19]. The key bodies for ensuring gender equality in the country are the MLSP and the NCGP.

The issue of gender equality, and in particular gender budgeting, is present to a certain extent in the public space of the country — informational, educational, and scientific.⁴¹ In recent years, a number of educational and scientific seminars on gender budgeting,⁴² round tables, and training on gender equality in public administration have been held [20, p. 338].

On the basis of the Academy of Public Administration under the President of the Republic of Belarus, a gender module for the formation of professional competence, a system for retraining and advanced training of managerial personnel was developed and included in the educational process of training highly qualified specialists in the field of public administration [20, p. 338]. The international public association “Gender Perspectives” offers to hold seminars and training on the inclusion of the gender factor in project and program activities.⁴³

In the public domain, one can find the results of sectoral gender studies, in particular, devoted to the analysis of gender equality

in the system of local government and self-government [19], in the justice system,⁴⁴ and in higher education legislation [21]; however, there are as yet no studies specifically addressing gender factor in the budget process.

At the national level, Belarus is actively developing a statistical base on gender equality issues. Thus, the National Statistical Committee of the Republic of Belarus (Belstat) in 2013, 2016, and 2018 published statistical digests “Women and Men of the Republic of Belarus”; in 2018, with the support of the World Bank, the brochure “Women Entrepreneurs in the Republic of Belarus” was published. The country conducted a multi-indicator cluster survey to assess the situation of women and children in 2019 and the first stage of the demographic study “Generations and Gender”. An important event was the launch of the Gender Statistics web portal in 2021, which provides information across eight areas by 167 indicators.⁴⁵

In the context of the gender agenda, Belarus cooperates with international organizations and institutions (UN Women, International Public Organization “Gender Perspectives”), and has signed the Convention on the Elimination of All Forms of Discrimination against Women of the UN General Assembly and its Optional Protocol, as well as the BDPA.

In 2021, a number of UN agencies in Belarus launched a new two-year SDG funding program.⁴⁶ It is planned that within the framework of this program, UN-Women, in close cooperation with the MLSP, will work to develop the competencies of civil servants in applying gender-sensitive budgeting tools in planning and budgeting. The Agency plans to conduct training on gender analysis, and promote the use of the principle of equal rights and opportunities in the development of state programs.

⁴¹ Official website of the Ministry of Labor and Social Protection of the Republic of Belarus. URL: https://www.mintrud.gov.by/ru/new_url_semenari_konferencii (accessed on 04.01.2022).

⁴² International educational seminar “New approaches to public financial management: inclusiveness and broad public involvement. Gender Budgeting and Other Aspects of Gender Policy”. URL: <https://www.minfin.gov.by/ru/journal/stuff/archive/2016/bef924084d4e4094.html> (accessed on 04.01.2022); International Scientific Seminar “Gender Budgeting: World Experience, Prerequisites and Prospects for Implementation in the Republic of Belarus”. URL: https://www.mintrud.gov.by/ru/news_ru/view/mezhdunarodnyj-nauchnyj-seminarnbspgendernoe-bjudzhetirovanie-mirovoj-opyt-predposylkinbsp-perspektivy-vnedreniya-v-respublike-belarus_2824/ (accessed on 04.01.2022).

⁴³ The site of the International Public Organization «Gender Perspectives». URL: <https://www.genderperspectives.by/programs/gendernoe-ravenstvo/activity/> (accessed on 11.16.2021).

⁴⁴ Gender equality and justice in the Republic of Belarus. URL: <https://rm.coe.int/prems-189819-rus-2019-gender-ok-web/16809ef14a> (accessed on 04.02.2022).

⁴⁵ Gender statistics of the Republic of Belarus. URL: <http://gender.belstat.gov.by/home> (accessed on 04.02.2022).

⁴⁶ UN agencies are joining forces to promote new approaches to financing sustainable development in Belarus. URL: <https://belarus.un.org/ru/136304-agentstva-on-obedinyayut-usiliya-dlyat-prodvizheniya-novykh-podkhodov-k-finansirovaniyu> (accessed on 04.02.2022).

It is expected that the United Nations Population Fund will help improve the efficiency of budgeting and spending in the health system.

One of the indicators of the National List of SDG indicators is 5.c.1.1 “Existence of mechanisms for tracking and publishing public spending on gender equality and women’s empowerment”.⁴⁷ To date, such a mechanism has not been developed and the corresponding indicator is not monitored.⁴⁸ Nevertheless, the achievement of the SDGs is one of the state priorities, which is reflected in the introduction of a number of indicators of the National List in state programs and in the development of a separate annex in them on the relationship between target indicators of programs with SDG indicators.

In accordance with paragraph 12 of the previous GEAP for 2017–2020, The Research Institute of Labor has developed methodological guidelines for taking into account the gender factor in the formation and implementation of state programs. Some elements of the gender factor from these recommendations were tested in the formation of the state program “Labor Market and Employment Promotion”⁴⁹ for 2021–2025. However, these methodological recommendations have not yet found wide and mandatory practical application. In addition, it is necessary to further develop methodological guidelines to gender analysis and evaluation of state programs to track budget expenditures for gender equality.

State programs are the most convenient source of information for conducting gender analysis and assessing budgetary expenditures, since the activities underlying them detail the amount of funding and are structurally interconnected with target indicators of

results, and the coverage of the consolidated budget expenditures by state programs is at the level of 70%.⁵⁰ Through state programs in Belarus, the program-target method of budgeting (or performance-based budgeting) is being implemented, which, according to experts, is positively associated with the introduction of gender budgeting.⁵¹

Keyword analysis of the texts of the current state programs of the Republic of Belarus for 2021–2025 showed that only three of the 29 publicly available contain tasks, indicators, or activities that are directly related to the achievement of gender equality. In particular, the program “Labor Market and Employment Promotion” reflects measures to promote the employment of women with minor children and children with disabilities; the program “Small and Medium Entrepreneurship” has an activity to strengthen the capacity of the center for support and development of women’s entrepreneurship. The program “Health of the People and Demographic Security” defines one task and 10 activities, including legal regulation measures.

In general, despite certain limitations of this approach to the analysis of state programs,⁵² its results indicate a rather weak reflection of gender issues in budget expenditures.

EXISTING PROBLEMS IN THE SPHERE OF GENDER EQUALITY AND INTRODUCTION OF GENDER BUDGETING

The analysis of normative legal acts, documents of the budgetary system, state programs and strategies showed, that gender factor is not formally taken into account in the process of drawing up and executing the republican and

⁴⁷ National Review of the Implementation by the Republic of Belarus of the 1995 Beijing Declaration and Platform for Action on Gender Equality and the Empowerment of Women. URL: <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/CSW/64/National-reviews/Belarus.pdf> (accessed on 04.02.2022).

⁴⁸ National platform for monitoring the achievement of the Sustainable Development Goals in Belarus. URL: <http://sdgplatform.belstat.gov.by/sites/belstatfront/home.html> (accessed on 04.02.2022).

⁴⁹ According to the results of the gender analysis, this program was recognized as gender-neutral.

⁵⁰ Consolidated final report on the implementation of state programs (subprograms) for 2016–2020, including an assessment of the effectiveness of their implementation. URL: <https://www.economy.gov.by/uploads/files/gos-progr-2016-2020/itogovjyotch-2016-2020.pdf> (accessed on 04.02.2022).

⁵¹ IMF. Gender Budgeting in G7 Countries. IMF Policy Paper. 2017. URL: <https://www.imf.org/-/media/Files/Publications/PP/pp041917gender-budgeting-in-g7-countries.ashx> (accessed on 03.02.2022).

⁵² State programs may contain activities that promote gender equality and do not meet the search criteria used.

local budgets, in the formation, monitoring and evaluation of state programs, in conducting spending reviews and in the work of the supreme audit institution (State Control Committee — SCC).

Gender budgeting issues are practically not reflected in the legislation, GEAP, activities of the state program “Public Financial Management and Regulation of the Financial Market” for 2020 and for the period up to 2025, in the Strategy for Reforming the Public Financial Management System of the Republic of Belarus,⁵³ in the Main Directions of Fiscal and Tax Policy of the Republic of Belarus. The Law on Gender Equality (on Ensuring Equal Rights and Opportunities for Men and Women) has not yet been adopted, the Concept for Ensuring Gender Equality in the Republic of Belarus has not been approved, and there are no specialists on budgeting in the working group for its development.⁵⁴ There is no (at least in the public domain) information about the implementation of GEAP and the work plans of the NCGP.

Belarus lacks trained specialists who would deal with issues of gender equality and gender expertise; systemic gender education is not developed; there is no understanding of the gender approach and the relevance of its application in the work of civil servants [19].

The researchers note that, despite the relatively high level of education and qualifications of women, a noticeable wage gap remains in the labor market. Belstat’s statistics show that the gender gap in monthly wages in the economy as a whole for 2016–2020 increased by 5.2% and amounted to 26.7% in 2020 (*Table 2*). The wage gap widened in 13 out of 18 economic activities; in eight activities it was more than 25%, and in three it exceeded 40%. In many

cases, these are sectors where the majority of jobs are occupied by women: health care, culture and sports, hotel and restaurant activities, wholesale and retail trade, financial and insurance activities.

There is still a gender gap in the choice of specialty for education in the country. If in aggregate in such areas as pedagogy, the humanities, social protection, economics, law, communications, art and design, women make up 72% of graduates, then in specialties related to engineering and technology, architecture and construction, agriculture and forestry — only 31%.⁵⁵ Women make up about a third of individual entrepreneurs and owners (founders) of companies in the country.⁵⁶ Disproportions remain in advancement along the scientific path: if among the researchers of the country the share of women is 41%, then among doctors of sciences it is only 22%.⁵⁷

While women make up 53.8% of the country’s population, they hold less than 35% of parliamentary seats (although they form almost half of senior civil servants and about 70% of all civil servants). There are disparities in household decision-making and family spending, and problems persist with domestic violence, work-life balance, and the amount of unpaid work. For example, women spend on average twice as much time as men on housework and childcare.⁵⁸

Official statistics show that there are practically no differences between the status of men and women in access to education, health care, and ICT services; according to some indicators, the situation of men is even somewhat worse, which also requires an appropriate analysis and implementation of follow-up measures.

⁵³ Defined by the Decree of the Council of Ministers of the Republic of Belarus dated December 23, 2015 No. 1080 “On reforming the public finance management system of the Republic of Belarus”.

⁵⁴ Order of the Ministry of Labor and Social Protection of the Republic of Belarus dated 01.09.2011 No. 90 “On approval of the composition of the working group to develop a draft Concept for Ensuring Gender Equality in the Republic of Belarus”. URL: <https://mintrud.gov.by/system/extensions/spaw/uploads/files/sostav-rabochej-gruppy-po-razrabotke-koncepcii.pdf> (accessed on 04.02.2022).

⁵⁵ Women and men of the Republic of Belarus, 2018. URL: https://www.belstat.gov.by/ofitsialnaya-statistika/publications/izdania/public_compilation/index_9283/ (accessed on 04.02.2022).

⁵⁶ Women Entrepreneurs in the Republic of Belarus. URL: https://www.belstat.gov.by/upload-belstat/upload-belstat-pdf/oficial_statistika/Women_biznes_Belarus.pdf (accessed on 04.02.2022).

⁵⁷ Statistical review for the World Science Day. URL: https://www.belstat.gov.by/ofitsialnaya-statistika/publications/izdania/public_reviews/index_41719/ (accessed on 04.02.2022).

⁵⁸ How we use our time. URL: https://www.belstat.gov.by/upload-belstat/upload-belstat-pdf/oficial_statistika/time_rus.pdf (accessed on 04.02.2022).

Table 2

Gender wage gap and share of women in the total number of employees in Belarus in 2020

Economic activity	Monthly gender wage gap		Share of women in the total number of employees, %
	Wage gap in 2020, %	Difference between 2016 and 2020, p.p.	
All types of economic activities	26.7	-5.2	52.5
Transportation and storage	4	4.6	31.9
Real estate transactions	8	-5.6	50.9
Education	8.3	7.5	80.9
Agriculture, forestry and fishing	11.2	-4.9	37.8
Administrative and support service activities	13	1.6	52.3
Water supply; sewerage, waste management and remediation activities	14.3	0.3	29.2
Construction	14.9	1.1	17.4
Electricity, gas, steam and air conditioning supply	16.5	-1.1	27.3
Accommodation and food service activities	19.7	-10.9	69.8
Human health and social work activities	21	-6.2	84.8
Professional, scientific and technical activities	25.6	-6	56.1
Industry as a whole	26.2	-4.2	39.2
Manufacturing	27.2	-4.3	41.9
Financial and insurance activities	27.6	-8.1	72.4
Mining and quarrying	29.9	-5.3	20.1
Wholesale and retail trade; repair of motor vehicles and motorcycles	30.7	-16.6	64.1
Other service activities	40.6	-3.6	66.8
Arts, entertainment and recreation	42.7	-2.6	60.7
Information and communication	44.7	-9	41.2

Source: compiled by the author based on the Belstat data. URL: <http://gender.belstat.gov.by/home>; URL: <https://www.belstat.gov.by/upload/iblock/0f6/0f69557d173046e0f934285302bdc434.pdf> (accessed on 12.01.2022).

Men tend to have shorter life expectancies, higher rates of unemployment, and industrial injuries; among men, tobacco consumption, alcohol abuse, the number of HIV-infected people and those who died from accidental alcohol poisoning are noticeably higher, as well as the number of those who have committed crimes, and those convicted.

In general, despite some progress in the field of gender equality, and the development of an appropriate legislative, institutional and statistical framework, the issues of introducing gender budgeting in Belarus are currently poorly developed. In addition, in this area, there is no necessary educational and methodological literature, and practically no work is being done to change the values of women's participation in public life and the economy.

RESULTS AND RECOMMENDATIONS

Comparison of the results of the analysis of legal, statistical, and other information with the criteria from the OECD survey made it possible to calculate the CIGB index for Belarus and compare the obtained level with the OECD countries (see *Figure*). Depending on the CIGB values, countries are classified as having advanced gender budgeting practice (values of 0.9 and above), mainstreamed (from 0.5 to 0.9), introductory (from 0.2 to 0.5), and limited practice (up to 0.2) when gender budgeting is practically not developed. The CIGB values show that almost half of the OECD countries that have implemented gender budgeting are in the "basic" category, with no country reaching the advanced level in 2018.⁵⁹

Of all the underlying variables, Belarus received three points: for having a National Strategy for Gender Equality (GEAP), sectoral

and general statistics disaggregated by sex. The final CIGB value was 0.195. Thus, Belarus has the simplest, most basic aspects of gender budgeting and, compared to OECD countries, there is significant potential for further development.

Based on the identified gaps and an approximate assessment of the necessary labor and time costs to eliminate them, promising directions for the development of gender budgeting in Belarus were identified, taking into account the existing specifics of the state structure and the recommendations of the OECD and the IMF. Structurally, these areas were formalized in the form of a set of measures (action plan), presented in *Table 3*.

The objective of this action plan is to organize and coordinate the work of the republican government bodies and other organizations and citizens on the implementation of gender budgeting in the Republic of Belarus. To this end, in the action plan and relevant regulatory legal acts, gender budgeting (taking into account the gender factor in the budget process) can be defined as a method of managing budget funds that contributes to the achievement of gender equality at all stages of the budget process.

The timing of the implementation of activities in *Table 3* was determined based on the most probable minimum required time for their implementation and without reference to a specific year of the beginning of implementation. The composition of the participants in individual measures can be adjusted depending on the decisions made regarding the functions and responsibilities in the implementation of gender budgeting. In the future, the action plan can be reviewed and refined depending on the current situation, the capabilities, and needs of the participants, and the coordinating body. In particular, a column describing the expected results of the implementation of measures may be provided.

In order to introduce gender budgeting, it is necessary first of all to establish the future roles and responsibilities of state bodies in this process. Up to this point, the key coordinating and methodological role can be assumed by the MLSP and the NCGP, which directly follows

⁵⁹ Since 2018, gender budgeting practices in the OECD countries reviewed may have changed. In particular, according to a more recent IMF survey, some gender budgeting tools have already been introduced in France. However, more recent data on the OECD methodology are not available, and recalculation of the indicator values is not possible due to differences in the IMF and OECD surveys and the lack of free access at the time of preparation of this article to the source data on the IMF methodology for countries outside the G20. At the same time, in general, the approaches of the IMF and the OECD to assessing the degree of implementation of gender budgeting are quite close.

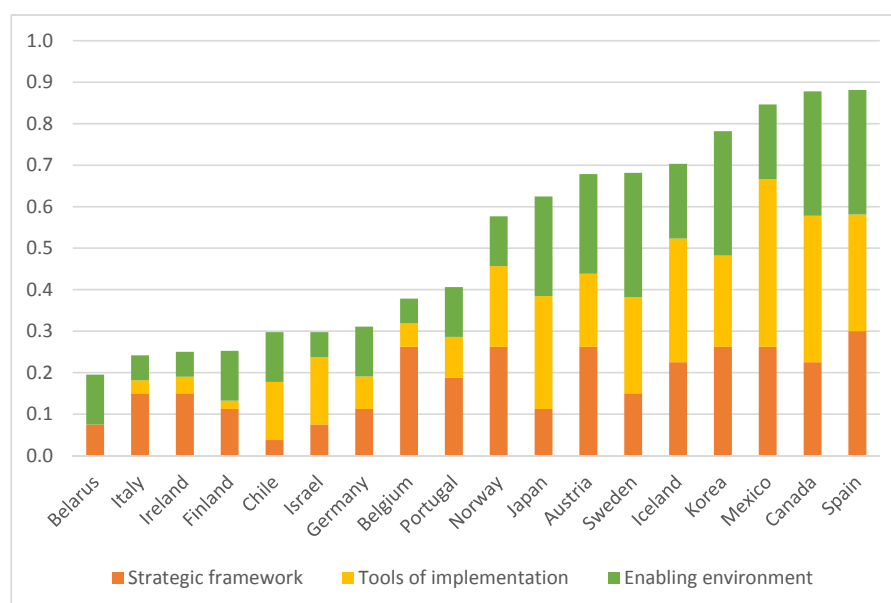


Fig. Composite indicator on gender budgeting for selected countries

Source: compiled by the author based on [7], own analysis and the OECD data. URL: https://qdd.oecd.org/subject.aspx?Subject=BPP_2018 (accessed on 15.11.2021).

from their goals, objectives, and functions,⁶⁰ and since the MLSP still has the greatest competence in this area.

After defining the responsibilities and training of civil servants, some of the functions of gender analysis and evaluation can be transferred to assigned employees in line ministries and departments. Based on the results of meetings of state bodies, a decision can be made to create a separate permanent collegial authority (working group, commission, or council) on gender budgeting.

It is recommended to first test gender budgeting tools on a limited set of state programs to identify problem areas before undertaking larger reforms and extending a gender perspective to all state programs.

The full implementation of gender budgeting in many countries began with individual pilot projects that were limited in time and

tested in individual government bodies, regions, programs, or sectors. The experience of OECD countries shows that gender-responsive budgeting particularly stimulates the development of policies to improve gender equality in the following areas: education, the labor market, income inequality, citizen security, childcare and family health, welfare, foreign and development policy [13].

Based on the above conclusions from the analysis of state programs and existing problems in the country in the field of gender equality, we can conclude that the following state programs for 2021–2025 are the most relevant for the implementation of the pilot project on the introduction of gender budgeting: “Health of the people and demographic security”, “Social Protection”, “Labor Market and Employment Promotion”, “Education and Youth Policy”. At the same time, the implementation of the pilot project should not be limited to social programs: many state programs are aimed at developing various types of infrastructure, the real sector, or ensuring the functioning of government agencies in areas where there are also problems with inequality. Therefore, it is proposed to include in the pilot project the state programs “Small and Medium Enterprises” and “Public Finan-

⁶⁰ Regulations on the Ministry of Labor and Social Protection of the Republic of Belarus. URL: <https://etalonline.by/document/?regnum=C 20101589> (accessed on 04.02.2022); Decree of the Council of Ministers of the Republic of Belarus dated 30.06.2012 No. 613 “On approval of the Regulations on the National Gender Policy under the Council of Ministers of the Republic of Belarus and its composition”. URL: <https://www.mintrud.gov.by/system/extensions/spaw/uploads/files/Polozhenie-o-Natsionalnom-sovete.pdf> (accessed on 04.02.2022).

Table 3

Action plan for the implementation of gender budgeting in Belarus

Action	Timeline	Participants
Direction 1 – Development of a strategic, legal, and methodological framework		
1. Determination of clear roles and responsibilities of government bodies in the field of gender budgeting (GB); determination of the scope and approaches to the introduction of GB in Belarus	During the year	NCGP, Council of Ministers, MLSP, Ministry of Finance, Ministry of Economy, National Assembly; scientific institutions (SIs), public organizations (NGOs), international organizations (IOs)
2. Determination of a permanent collegial authority that would take on the main coordinating role in the implementation of GB (NCGP or the formation of a separate body)	During the year	Council of Ministers, NCGP, Ministry of Finance, MLSP, Ministry of Economy
3. Inclusion in the work plans of the NSGP of measures for the implementation of the GB in the budget process and state programs (SP)	During the year	NCGP
4. Inclusion in the NCGP of representatives of the Ministry of Finance and the Ministry of Economy dealing with the organization of the budget process and the SPs	During the year	NCGP, the Ministry of Finance, the Ministry of Economy
5. Formation of a national plan (strategy) for the introduction of GB in Belarus or a comprehensive reflection in the GEAP of the policy on the implementation of GB in the budget process and the SPs	During the year	Council of Ministers, the MLSP, the Ministry of Finance, the Ministry of Economy, line ministries and agencies
6. Strengthening control over the implementation and reporting on the implementation of the GEAP	During the year	Council of Ministers
7. Harmonization of gender equality indicators from the GEAP, the National List of SDG indicators, Belstat, and SP gender statistics	During the year	NCGP, Belstat, Ministry of Economy, line ministries and agencies
8. Reflection in the Main Directions of Fiscal and Tax Policy of the Republic of Belarus of measures for the implementation of the GB into the budget process	During the year; as needed	Ministry of Finance
9. Development of new or modification of existing instructions (guidelines, procedures) to reflect gender aspects in the budget process, in the formation and evaluation of the SPs	Within 1–2 years	Ministry of Finance, Ministry of Economy, MLSP
10. Introduction of the GB concept into the regulatory legal framework (into the Budget Code, into existing legal acts, or through the adoption of new ones). A requirement may also be introduced for government bodies to set goals, indicators, and expenditures aimed at achieving gender equality	Within 2 years	Council of Ministers, Ministry of Economy, Ministry of Finance, MLSP, National Assembly
Direction 2 – Creating a supportive environment for the development of gender budgeting		
11. Publication of educational and methodological literature on GB, preparation of training courses, and inclusion of GB issues in curricula in EIs	Within 2 years	Educational Institutions (EIs), SIs, NGOs, IOs
12. Training and capacity building in the field of GB for representatives of government bodies and other persons professionally related to issues of gender equality, budget policy, implementation and evaluation of the SPs	Every year	EIs, MLSP, Ministry of Finance, Ministry of Economy, NGOs, IOs
13. Conducting round tables, seminars, and other advisory activities on the subject of GB with the participation of civil servants, civil society, and international and public organizations	Every year	MLSP, the Ministry of Finance, the Ministry of Economy, line ministries and agencies, SIs, EIs, NGOs, IOs

Table 3 (continued)

Action	Timeline	Participants
14. Intensify work with the population to reflect the gender factor in the SPs and evaluate the results of the SP in terms of achieving gender equality	Every year	MLSP, Ministry of Economy, Ministry of Finance, NGOs, IOs
15. Introduction in the reports on the implementation of the SPs of gender disaggregated statistics, where possible and relevant. Increasing the availability of reports from line ministries and agencies on the implementation of the C	Every year	Ministry of Economy, Ministry of Finance, line ministries and agencies
16. Expanding the number of areas in which gender statistics are collected and published	Within 2 years	Belstat, Ministry of Finance, line ministries and agencies
Direction 3 – Introduction of gender budgeting tools		
17. Analysis of the impact on gender equality of the existing distribution of public expenditures and activities of SPs	During the year; periodically	MLSP, Ministry of Finance, Ministry of Economy; SIs, NGOs, IOs
18. Determining the needs for budget resources, and clarifying the scope of activities, tasks, and indicators to achieve gender equality. Determination of the list of pilot SPs for the implementation of the GB (if the GB is not implemented immediately in all or many SPs)	After the implementation of paragraph 17; during a year; every year	MLSP, Ministry of Finance, Ministry of Economy, line ministries and agencies, NCGP; SIs, NGOs, IOs
19. Inclusion in the SPs (all or pilot) of targets, activities, and other elements related to the achievement of gender equality	After the implementation of paragraphs 17, 18; during the year	Ministry of Economy, line ministries and agencies, Council of Ministers
20. Tagging state programs (all or pilot) and (or) their elements in terms of compliance with the goal of achieving gender equality	After the implementation of paragraph 9; during a year; as needed	MLSP, the Ministry of Economy, line ministries and agencies; SIs, NGOs, IOs
21. Ex ante gender impact assessment of activities included in the SPs	After the implementation of paragraph 9; during a year; as needed	MLSP, NCLLR; SIs, NGOs, IOs
22. Publication of a statement (report) on gender aspects of the republican budget	After the implementation of paragraph 10; every year	Ministry of Finance
23. Conducting spending reviews, taking into account the analysis of the compliance of expenditures with the goals of gender equality	Periodically	Ministry of Finance; IOs
24. Accounting for the gender factor and analysis of the implementation of gender budgeting during inspections (audits) of the execution of the republican budget and SPs	Every year	SCC
25. Carrying out ex post SPs gender impact assessments and publishing their results	After the implementation of paragraph 9; every year and in general for 2021–2025	MLSP, Ministry of Economy, NCLLR; SIs, NGOs, IOs
26. Conducting gender resourcing needs assessment, ex ante gender impact assessment, and the formation of SPs for 2026–2030 taking into account the gender factor	2025	MLSP, Ministry of Economy, Ministry of Finance, line ministries and agencies, NCLLR; SIs, NGOs, IOs

Source: compiled by the author.

cial Management and Regulation of the Financial Market”.

In the absence of the competence of state bodies and the need for additional expertise, international organizations, as well as educational and scientific institutions and non-governmental organization can assist in the implementation of paragraphs 1, 17, 18, 20, 21, and 25 of the set of measures at the initial stage of the gender budgeting implementation (up to before developing instructions, procedures or guidelines at the national level).

Gender labeling is proposed not for state programs as a whole, but either by labeling relevant elements of programs or by forming special annexes, as happened with SDG indicators. At the same time, as a result of consultations between state bodies, a decision can be made to implement a separate program dedicated to gender equality issues. In this case, it is recommended to give it a cross-cutting (intersectoral) feature, so that the activities of the program are reflected in a wide range of other state programs and, possibly, cover areas of the economy and public life beyond them.

Publication of the results of the gender analysis and subsequent assessment of the gender impact of the activities of the state program can be made in the form of an appendix to the consolidated annual report on the implementation of the state program.

It is also important to take into account the gender factor at the level of local budgets, which involves the use of gender budgeting tools in relation to regional programs (regional sets of measures), the inclusion of relevant indicators and activities in them.

However, to achieve gender equality, it is not enough to implement the gender factor in state programs; this requires a whole-of-government approach that more comprehensively covers the budget process [7, p. 68]. The starting point for the development of gender budgeting is the awareness of its relevance at the government level, which is expressed in the setting of certain goals (and indicators) for ministries, and the adoption of a separate legal act on gender budgeting (law, decree, or resolution), amendments to existing documents (Budget Code,

Instructions of the Ministry of Finance on the procedure and deadlines for submitting materials for the preparation of a budget application, Instructions on the requirements for the structure of the state program and the content of reports on the results of the implementation of the state program,⁶¹ Regulations on the formation, financing, implementation and evaluation of the effectiveness of state programs⁶²).

Further steps in gender mainstreaming may include introduction of the gender factor in public procurement, impact assessment of regulations; the adoption of a law on gender equality; strengthening the role of the Parliament (National Assembly of the Republic of Belarus) in the formation and execution of the republican budget. In the future, the gender approach can be extended to other groups of the population, in addition to women and girls: the elderly, children and youth, and rural residents [22, p. 508]. Particular attention should be paid to budget expenditures and activities of state programs in the context of overcoming the consequences of the COVID-19 pandemic in order to provide support to especially vulnerable and affected categories of citizens.

It is recommended that gender statistics be further developed to cover more areas and be collected more frequently, and that gender disaggregated public expenditure and revenue data are also available.⁶³

In order to successfully achieve gender equality, in addition to formal measures (legal, institutional), informal tools aimed at changing culture, thinking, and behavior, combating stereotypes, and demonstrating positive role models are also important [3].

It should be noted that the methodological tools used in the article do not allow drawing more detailed conclusions and recommendations specific to each state program, activity, or

⁶¹ Approved by the Decree of the Ministry of Economy of the Republic of Belarus dated August 19, 2016 No. 51.

⁶² Approved by Decree of the President of the Republic of Belarus dated July 25, 2016 No. 289.

⁶³ This refers, for example, to data on budget expenditures aimed at achieving gender equality, the distribution of expenditures between women and men (girls and boys), as well as information on the impact of tax policy on the situation of men and women.

aspect of gender budgeting. The results of the study allow, as a first approximation, to formulate directions for further work on the implementation of gender budgeting in Belarus and can serve as a basis for further discussion and development of more specific recommendations.

CONCLUSION

Gender budgeting is an important tool for managing the budgetary resources of the state, which contributes to achieving gender equality, increasing the efficiency and transparency of the state budget. Successful implementation of gender budgeting contributes to the achievement of the Sustainable Development Goals and gender equality, which in turn leads to increased social cohesion and economic well-being.

Belarus, in comparison with OECD countries practicing gender budgeting, demonstrates great potential for further development. Some elements of the future system have already been created: official gender statistics are being collected and published, the National Action Plan for Gender Equality is being implemented, and relevant analytical and methodological materials are being developed. In addition, the use of the program-based budgeting makes

it possible to link budget expenditures with specific results of socio-economic policy, and some state programs already contain separate measures aimed at achieving gender equality. However, the work done so far by state bodies is not enough to talk about the real reflection of the gender factor in the budget process: gender budgeting is not only not practiced, it is not reflected in regulatory legal acts and documents of a strategic and program nature, there is no understanding of the need for its implementation among politicians and the public.

Belarus is characterized by a relatively equal position of women and men in society and the economy, and good positions in the relevant international rankings, but many issues related to inequality remain unresolved. Government agencies, public organizations, civil society, and other stakeholders have yet to work together to effectively implement specific gender budgeting tools in the country. The set of measures and recommendations outlined in the article is an attempt in general terms and at the same time to systematically describe the necessary steps to implement gender budgeting in Belarus, adapting the experience of other countries and the recommendations of international organizations.

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