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GENDER BUDGETING APPROACHES IN SWEDEN

The article presents the main approaches to gender budgeting in Sweden. This strategy aims to prevent the distribution of public funds unfairly or in a discriminatory manner, as well as to achieve a fairer distribution of resources between the sexes. This is mostly important because the budget can look gender neutral. Gender budgeting focuses on the allocation of resources, not on the need to change budgets.

Keywords: gender budgeting, public finance management.

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ПІДХОДИ ДО ГЕНДЕРНОГО БЮДЖЕТУВАННЯ У ШВЕЦІЇ

У статті представлено основні підходи до гендерного бюджетування Швеції. Ця стратегія спрямована на запобігання розподілу державних коштів несправедливо або дискримінаційно, а також для досягнення більш справедливого розподілу ресурсів між статями. Це, в основному, важливо, оскільки бюджет може виглядати як гендерно нейтральний. Гендерне бюджетування зосереджується на розподілі ресурсів, а не на необхідності змінювати обсяги бюджету.

Ключові слова: гендерне бюджетування, управління державними фінансами.

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ПОДХОДЫ К ГЕНДЕРНОЕ БЮДЖЕТИРОВАНИЕ В ШВЕЦИИ

В статье представлены основные подходы к гендерному бюджетированию Швеции. Эта стратегия направлена на предотвращение распределения государственных средств несправедливо или дискриминационно, а также для достижения более справедливого распределения ресурсов между полами. Это, в основном, важно, поскольку бюджет может выглядеть как гендерно нейтральный. Гендерное бюджетирование сосредоточивается на распределении ресурсов, а не на необходимость изменять объемы бюджета.

Ключевые слова: гендерное бюджетирование, управление государственными финансами.

Introduction. Gender budgeting is a modern public finance strategy that is mainly used to analyse how public resources are spent from a gender perspective. This strategy is aimed at preventing public funds being distributed in a way that is unfair or discriminatory and at achieving a more equitable distribution of resources between the sexes. This is mostly important as a budget can give an appearance of being gender neutral. In reality budgets allocate resources so that it affects various groups of population (women and men, girls and boys) in a different way.

Knowledge and awareness of gender effects of budget redistribution highlights whether resources need to be redirected to achieve a more even and fair distribution. The focus of gender budgeting is therefore on the allocation of resources and not on the need to change budget amounts.

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One of the world leaders in application of gender budgeting techniques is Sweden, therefore it is worthwhile to present the Swedish approach in this area and to formulate recommendations on development of relevant approaches in the Ukrainian conditions.

Latest research and publications analyses. First definitions and approaches of gender budgeting have been widely presented and analysed by the Council of Europe in 2005 (Official website publications, 2005) and European Agency of Gender Equality (Official website, 2010). At the national level, gender budgeting has gained a lot of attention within the Ukrainian academia and practitioners only recently during 2018-2019: Golynska O. (2018), Nechyporenko A. (2019), Skrypnyk G. (2019).

The object of the research are the methods of gender budgeting.

The goal of the article is to present the main approaches of gender budgeting in Sweden.

The methods of the research are the abstract and comparative analyses.

Key research findings. According to the most common definition of gender budgeting given by the Council of Europe, gender budgeting is as a gender based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality (Council of Europe, 2005).

The main goal of gender budgeting could be seen in the following (Council of Europe, 2005):

- to promote accountability and transparency in fiscal planning;
- to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation;
- to advance gender equality and women's rights.

The Swedish government has proclaimed itself as being "a feminist government" (Official web site of the Swedish government, 2019) where gender-responsive budgeting is perceived as a tool for achieving gender equality policy objectives and the ambition is to include gender budgeting to all the stages of budgetary process. A state budget should be based on gender analyses as a main approach to implement gender budgeting to ensure that the resource allocation reflects the way of achievement of 6 gender equality policy goals.

The Swedish government's gender equality policy has three important points of departure. These are the national objectives for gender equality, that gender mainstreaming is the strategy of choice to achieve these objectives, and that the objectives are to contribute to breaking down the gender-based power structure that characterises modern society.

For the moment «there are 6 gender equality policy goals defined by Swedish government:

1. Gender equal division of power and influence. Women and men are to have the same rights and opportunities to be active citizens and to shape the conditions for decision-making.
2. Economic gender equality. Women and men must have the same opportunities and conditions as regards paid work, which give economic independence throughout life.
3. Gender equal education. Women and men, girls and boys must have the same opportunities and conditions with regard to education, study options and personal development.

4. Gender equal distribution of unpaid housework and provision of care. Women and men must have the same responsibility for housework and have the opportunity to give and receive care on equal terms.

5. Gender equal health. Women and men, girls and boys must have the same conditions for a good health and be offered care on equal terms.

6. Men's violence against women must stop. Women and men, girls and boys, must have the same right and access to physical integrity». (Sweden's gender equality policy, Swedish gender equality agency, 2019)

Implementation of gender equality policy objectives and performance of gender analyses of government policies and programmes is impossible without relevant statistically disaggregated data. Therefore already in the autumn of 1994, the Swedish government decided that gender equality policy implications of policy proposals would be explained from the perspective of highlighting the conditions for women and men. One of the first measures was to make statistics on women's and men's conditions visible and easily accessible. Statistics Sweden (Statistics Sweden official website, thematic area gender equality, 2019) was given responsibility for disaggregation of all individual-based statistics and for ensuring that authorities meet the gender disaggregation requirement.

Since 2004 the draft state budget includes a special annex called "Economic equality" (Ekonomisk Jamstalldhet, annex 3 to state budget proposal 2020, 2019). The appendix is on 40 pages and analyses the economic position of women and men in the society for different age groups of men and women, income development trends, how taxes and transfers affect income, differences and the consequences of government policies.

The state budget also includes a specific expenditure area for gender equality (Expenditure area 13, state budget proposal 2020, 2019), which describes specific efforts and funding of the gender equality policy.

In order to integrate gender budgeting to budget policymaking process, gender equality perspective should be taken into account at early stages of the budget process. Therefore gender analyses should be a part of the decision making process for future reforms presented in the budget proposal. In practice it means that all public agencies in Sweden should perform gender analyses when presenting priorities for the state budget for their respective area of responsibility. The agencies' budget proposals are then submitted to the Ministry of Finance. It allows gender equality being "weighed" and set against other government priority objectives. Proposals that do not include gender equality analysis are not considered by the Ministry of Finance.

Conclusions. As a result of implementation of the advanced gender budgeting approaches in Sweden, the following results could be seen. When it comes to economic equality, for example, there are measures to invest into more secure work environment for women, annual salary surveys for equal pay are performed by employers to make sure that men and women get equally paid for their work. In the healthcare area, funds are invested into strengthening parental care programmes and reducing the difference between women's and men's absence at work place due to illness. In the education area, funds are invested to increase boys' school results and reduce girls' stress. At the same time, a great portion of funds is streamlined in the implementation of gender equality policy objectives, especially in the expenditure areas that, at

the first glance, are not connected to gender equality, such as innovations, infrastructure, energy, defence, rural and environmental policy.

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