Gender budgeting and prospects for its implementation in Uzbekistan

I.T.Jumaniyazov inomjonscience@gmail.com I.A.Mingboyev mingboyevibrohim9@gmail.com Tashkent Institute of Finance

Abstract: The scientific article shows the issues of innovative means of stimulating the development of regions in Uzbekistan from the point of view of introducing gender budgeting in the current conditions of state development. In this process, the formulation and budgeting of local programs is discussed to assess what practice provides in a particular area or region, as well as to improve the quality of these services for the entire population.

Keywords: gender budgeting, local program, assessment, region, policy, funds

INTRODUCTION

The development of any state is characterized, first of all, by the implementation of reforms in various spheres of public life: social, economic, political, and the like. The reforms of local self-government and the territorial organization of power require special attention, because the standard of living of the population and the well-being of the whole country depend on their effectiveness. Measures related to the improvement of the budget system and the system of local self-government should be aimed at achieving budgetary decentralization and redistribution of powers in favor of local authorities. One of the determining factors for the effectiveness of such reforms is the use of innovative instruments as a kind of financial instruments for stimulating regional development.

MATERIALS AND METHODS

The purpose of the article is to study innovative tools for stimulating the development of regions in terms of introducing gender-sensitive budgeting into the budget process at the local level.

RESULTS AND DISCUSSION

Gender-responsive budgeting makes it possible to evaluate the impact and results of budget measures for men and women from the perspective of public funding. This simplifies budget information and is the basis for determining the process of integrating gender into various policies and its subsequent reflection in the budget. Gender-oriented budgeting contributes to increasing the level of social and economic protection of the population, ensuring gender equality and developing democratic principles of governance, as well as improves the quality of services provided, contributes to the economic efficiency of the distribution of financial resources and influences the stimulation of regional development.

According to L.S.Rzhanitsyna's gender budget is "a modern social technology, meaning the introduction into government policy of the principle of taking into account interest on a socio-gender basis" [2]. Such an analysis can be viewed as public participation in budgeting, which is understood as "a continuous process of negotiations between civil society and the authorities regarding the implementation of the legitimate rights and interests (preferences) of citizens and social groups in the budget, the corresponding objective and subjective components", carried out in the interests of overcoming gender inequality [3]. The application of this approach is possible at various levels: from the state to the regional, regional or republican budgets. In addition, modern research has proven that developed countries have achieved their socio-economic indicators largely due to priorities in the field of equal rights and equal opportunities for women and men.

F.Serraf believes that "the gender component is manifested in the analysis of public expenditures, in determining the values and impacts exerted on women and girls in comparison with men and boys" [4]. This is a special budget strategy that is aimed at regulating employment, education, healthcare, pensions, social protection, raising children, etc. This principle of distributing finance should be distinguished from targeted financing of programs in relation to a certain population groups. The inclusion of a gender component is focused on "policy, the analytical tools of which are used in the process of budgeting various areas of social policy, the result of which can be traced [5].

In general, a gender budget (other names - gender-sensitive budget, genderresponsive budget, gender-responsive budget) is the analysis and creation of a state or local budget, focused on establishing differences in its impact on various groups of women and men, which provides for the obligation of the state on social articles and their transfer to budgetary obligations. In a broader sense, the gender budget is a tool that makes it possible to implement the state policy to ensure equal rights and opportunities for women and men at the expense of budgetary funds. The ultimate goal of gender-responsive budgeting is to ensure that the country adopts and implements budgets and programs that take into account the specific needs of men and women [6].

When disclosing a gender-responsive budget, one should also pay attention to its principles. Thus, there are several key principles on which gender-responsive budgeting is entrusted:



• Understanding gender - knowing how gender and gender relations are built in society and how they are assessed by the government. Such a principle is the starting point in the work to correct gender inequalities and towards an equal society;

• political will (attachment), as demonstrated by political leaders, means establishing a vision and ensuring work on gender equality in the long term;

• establishment of new requirements for the statistical data collection system – significant shortcomings in data collection hinder the conduct of gender-sensitive analysis. Sex-disaggregated data is a prerequisite for assessing the impact of gender policies;

• transparency, partnership and cooperation between budget specialists and experts in the field of gender equality, as well as the participation of stakeholders outside the government at all stages of activity.

Working with gender-responsive budgeting has three main components, which are interconnected:



Figure 1. Working with gender-responsive budgeting The purpose of the gender budget analysis is [8]:

• assessment of the end results of budget implementation and creation of an information base to substantiate planned indicators taken into account when forming the budget, as well as in the process of implementing budget policy in the next budget period;

• identification of factors and causes that negatively affect the implementation of budget targets; - identification of reserves for increasing budget revenues;

• determination of economic and social efficiency of implementation of budget expenditures; - improvement of the budget process and inter-budget relations.

As the experience of implementing gender budgets shows, they are able to ensure efficient collection and spending of public resources. The gender budget improves social planning: firstly, by increasing economic efficiency; secondly, the direction of investments is concretized, economic resources are effectively used; thirdly, services for the population are becoming better, as clear guidelines for the end consumer are being built.

Gender breakdown of the budget makes it possible to more clearly plan resources in any country, since such detailing takes into account the specifics of the consumption of public and private services by women and men, makes it possible to effectively plan the development policy of individual territories in Uzbekistan [9].

CONCLUSION

The relevance of gender budgets lies in the fact that they make it possible to better evaluate budget expenditures and revenues from the perspective of gender equality. Such an analysis allows stakeholders to understand how political decisions affect women and men and assess the extent to which inequalities in society are increasing or decreasing. Given the fact that at present local budgets finance most services for the population, the main areas of possible application of this management technology are social services financed by state and local budgets. It is worth noting that it is here that the gender needs of men and women are most clearly reflected, which are often different. Therefore, the introduction of gender approaches to the formation of programs and budgeting at the local level makes it possible not only to assess how equality of rights and opportunities for men and women in a particular area or region is ensured in practice, but also to improve the quality of these services for - villages in general, which positively affects regional development

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