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GENDER ASPECT OF BUDGETARY PROGRAMS PLANNING AT THE LOCAL LEVEL

Summary

The article is devoted to the study of the methodology of gender budget analysis of the programs financed from local budgets. The integration of gender-based budgeting into the budget resources management system aims to increase the efficiency and transparency of the budget expenditures, which will create equal opportunities for all members of the community and help accelerate its economic growth. Gender budgeting casts doubt on the gender neutrality of the budget, since budget allocations have a different impact on women and men in the financial support system of the budget sphere. The gender budget monitoring of the programs in the field of physical culture and sports highlighted existing gender gaps in the funding mechanism of the physical culture and sport sector in the region and the gender-neutral components of the budget programs. The gender budget analysis of the target program for sports work in Chernivtsi region allowed to outline the gender issues: domination of the regional competitions in sports, which are mainly done by men; disproportion in the quantitative composition of men and women among participants in the regional competitions; the representation of male and female athletes among participants in the competitions of national importance is not balanced; expenditures for training sessions and competitions in the region were allocated according to the needs of sports; budget allocations for "male" sports exceeded expenditures on "female" sports; the numerical superiority of men among coaches, athletes and teaching staff in the regional institutions of physical culture and sport.

The detailed elaboration of the gender budget program criteria made it possible to more fully assess the targeted use of budget allocations, reinforcing the targeted approach to their distribution. The proposed directions of integration of the gender component into the process of planning indicators of the effectiveness of budget programs at the local level will allow a more complete assessment of the effectiveness of using the funds of the relevant budget. Formation of local budgets of Ukraine in the context of gender-based budgeting will ultimately help to increase the efficiency of using budget funds and improve the model of strategic planning of expenditures.

Keywords: local budgets, gender budgeting, budget program, gender analysis, local authorities.

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