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ANALYSIS OF THE POLITICAL AND ECONOMIC FACTORS THAT INFLUENCE THE DECISION TO INTEGRATE THE GENDER DIMENSION IN THE BUDGET PROCESS IN THE REPUBLIC OF MOLDOVA

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Abstract: The Republic of Moldova does not yet have a comprehensive gender budgeting framework in force. The Republic of Moldova legislative and policy framework for gender equality is expressed in Law no. 5 of 09.02.2006 on ensuring equal opportunities between women and men. Moldova's Parliament and Ministry of Finances are responsible for its national budget cycle (planning and budgeting processes). Recently, the integration of the gender perspective was achieved in the Budget Circulars and the Methodological Set regarding the development, approval and amendment of the budget (Order of the Ministry of Finance no.209 from 2015), which was implemented for the 2022 budget.

It is well known that gender budgeting can be applied to any type of budget system at all levels of government, be it central government level or regional and local government levels. Examining the factors that underline introducing gender budgeting at central government level is important because budgetary decisions on both revenue and expenditure are made at this level. Effective implementation of gender budgeting requires enabling factors: political commitment, technical capacity, disaggregated data etc.

The purpose of this article is to examine the common elements needed to implement effective gender budgeting, as well as to answer how gender budgeting works in the Republic of Moldova.

Keywords: gender budgeting, public finance management reform, government, political and economic factors

JEL Classification: A13, E62, H61, H75, I18, I28, I38, J16, J88, O11

Introduction

There is a growing interest among policymakers and academics in analyzing ways of mainstreaming gender in public policies. It is driven by the need to not only better understand the impact of gender on policymaking but to also identify the factors underlying the gender mainstreaming into the budgetary process (Flamini *et al*, 2023).

Gender budgeting arose from a feminist critique of the state and macroeconomic policy, and examines the initiatives to translate gender budgeting concepts into practice in public sector institutions. It draws on economic and diagnostic studies, to illustrate the possibility of shaping gender budgeting initiatives. Understanding the economy as gender sensitive, feminist economists explicitly recognize and identify the gendered power relations that underlie the various institutions, transactions, and relationships that make up the sphere of the economy (IMF, 2017b), and criticize economic instruments as being technologies of domination, technocratic exercises and technologies of exclusion (Marx). Starting from these reasonings, the IMF identifies at least five central criticisms that prevail in the feminist economic literature regarding the current neo-liberal macroeconomic framework (IMF, 2017).

With respect to economic participation of men and women, Republic of Moldova is characterized by considerable gender gaps, many of which are rather large in international comparison and closing only slowly (Generations and Gender Survey, 2022; Centrul Parteneriat pentru Dezvoltare, 2020, 2021; Centrul Parteneriat pentru Dezvoltare, UN Women, 2020a, 2020b, 2021; United Nations Moldova, 2021).

Gender responsive budgeting requires strong legal basis like being enshrined in the Constitution and other normative acts (see the Austrian Federal Constitution). In the Republic of Moldova legal framework in the field of equality between women and men is enabled by the Constitution of the Republic of Moldova, by the Law no.5 of 09.02.2006 regarding ensuring equal opportunities between women and men, by other normative acts, as well as by the international treaties to which the Republic of Moldova is party.

As the experience of developed countries show, a decision to embody gender responsive budgeting and gender impact assessment should be introduced at the central level as an integral element of a major budget reform. As at this stage in our country there is no gender responsive budgeting in place, but only fragmented efforts, it is more fruitful to identify challenges, obstacles and constraints that are encountered in the course of implementation. The paper focuses on the factors and the challenges and constraints rooted in the Moldovan approach to introduce gender responsive budgeting as a central element of a major budget reform.

Theoretical and methodological approaches regarding gender mainstreaming

Enabling factors for gender budgeting

Although in the Republic of Moldova greater attention is paid to the implementation of national and international commitments in the field of gender, however, no robust measures are taken to strengthen the capacities of central and local authorities in the use of gender-sensitive budgeting tools in the planning and budgetary, unlike the attempts to implement such initiatives by non-governmental actors and, to a small extent, at the level of local public authorities, which as a whole will contribute to the accountability of the Government regarding the commitments assumed in the field of gender equality gender. We note that these gaps are valid for the planning process carried out at all decision levels (Government, Ministry of Finance) and legislative authority (Parliament). The international practice, and especially the national one, demonstrates that interventions in the gender budgeting require the existence of a political will and the commitment, especially of the decision-makers from the institutions that participate in the budget process (Ministry of Finance, line ministries, Parliament). In international theory and practice, it is mentioned that, having the basic functions within the budget

process, the Parliament, the Government, the Ministry of Finance, the local public authorities can be invested with responsibilities related to gender-sensitive budgeting, which can vary depending on the context and which will be adjusted to the national specifics of the respective country. There is no single methodology for conducting a gender budget analysis. In retrospect, most gender budgeting initiatives in different regions of the world have focused on the expenditure side of the budget, predominantly in the social sectors. These are the areas where gender relevance is most obvious to policy makers. Key enabling factors that influence the decision to integrate the gender dimension in the budget process include:

- Political will and political leadership;
- High-level commitment of public administrative institutions;
- Improved technical capacity of Civil servants;
- Civil society involvement;
- Sex-disaggregated data (EIGE).

A more detailed list of practices that can incorporate a gender perspective are presented below (Table 1):

Table 1 Key enabling factors for gender budgeting

Public Finances Management institutions and practices	
Legal framework (Constitution, budget law, administrative guidelines)	Gender related provisions in public finance and budget legal framework
Gender budget statements	Policy decisions on gender related issues
Budget circular	Gender budget statements
Information systems and reporting	Gender Impact Assessments
Incorporation of gender perspective in the budget classification	Budget circular and instructions related to gender budgeting
Fiscal reports and budget documentation	Performance indicators with gender perspective
Performance budgeting (Program-based budgeting)	Publication of gender related performance indicators
Gender impact assessments	Existence and publication of fiscal data disaggregated by gender
Budget execution, monitoring and control	Budget classification according to gender perspective
Well-structured fiscal policies and public financial management	Budget execution reports, annual financial statement with data on gender-related expenditure and revenue
Gender-oriented approach throughout their budget cycle	Parliamentary control (ex ante and ex post)
Accountability and audit	Annual audit of the budget with gender related aspects
Organizational responsibilities for implementing gender budgeting	
Capacity building for effective gender budgeting systems	

Source: International Monetary Fund, 2017a.

Development Challenges

The United Nations is committed to working with the Government of the Republic of Moldova to support the sustainable contribution to human rights and national development priorities and to further improve the living conditions of all people in the country, especially the most vulnerable and disadvantaged, in line with the Cooperation Framework Republic of Moldova - United Nations for

Sustainable Development (UNSDCF) for 2023-2027 (United Nations Moldova, 2023) that is compliant with the national priorities established in the Association Agreement with the EU signed in 2014, and the nationalized SDGs. Under Priority Area 1 “Just and Inclusive Institutions and Equal Opportunities for Human Development” of the UNSDCF the United Nations aims to ensure that “by 2027, institutions deliver human rights, evidence-based and gender-responsive services for all with the focus on those who are left behind”. Under the Output 1.2: “Regulatory and policy framework that is evidence based takes into account demographic trends, promotes gender responsive and human rights based social protection and equal access to basic services” (United Nations Moldova, 2023), UN agencies are making concerted efforts to increase women's, men's, and youth's capacity to participate in democratic governance.

According to the UNSDCF, gender equality needs to be further mainstreamed into central and local-level processes for budgetary planning, resulting in the country's limited progress towards achieving gender equality, as envisaged in the 2030 Agenda. Gender stereotypes and norms limit the participation of women and girls in decision-making and access to services, and continue to perpetrate discrimination and violence against them (United Nations Moldova, 2023).

The Republic of Moldova has visibly advanced on the path of increasing the representation of women in decision making in the recent years. The representation of women in the Parliament has considerably increased in the last decade achieving 40% in 2023. A woman was elected as President in 2020, while 2021 brought a woman in the position of prime minister.

As a result of an increased gender knowledge and awareness, women MPs from all political Factions launched in May 2023 the Platform of Women MPs (Women's Caucus) from the 11th legislature. The platform represents a new framework for cooperation and intra-institutional dialogue that will empower women MPs from the Republic of Moldova, belonging to both the majority and the parliamentary opposition, to find a common denominator for the consolidation and promotion of women's rights in the country (PNUD Moldova, 2022).

The Parliament has the powers to achieve a transformative change with regards to gender equality, to mainstream gender and human rights across its legislative, oversight and representation functions, so the institution takes into consideration particular needs of women and men, as well as marginalized and vulnerable groups, to leave no one behind along the reform pathway. The Parliament and its Women's Caucus played an important role in advancing the gender equality in the legislation. Here it is worth mentioning the adoption of the Law no.71 from 14.04.2016 introducing a 40% gender quota for political parties and for nominated ministers, 14-day paternity leave paid by the State, prohibition of the sexist language in mass-media and in advertisements, amendments to the Law no.196 from 28.07.2016 on preventing and fighting domestic violence; and amendments to the Law no.294 from 21.12.2007 on political parties. These provisions dramatically changed the gender balance in the elected bodies and ensure women make at least 40% in those. These advancements demonstrate that women MPs can achieve transformative changes on the gender equality agenda if they join the forces.

Legal provisions, institutional arrangements and procedure of implementation

In order to understand the political and economic foundation that influences the decision to integrate gender dimension in the budget process, it is useful to look at the macro and micro levels of the policy-making and the public finance management reform.

Pursuant to Law no.5 of 09.02.2006 regarding ensuring equal opportunities between women and men, the principle of gender equality is to be integrated into policies and programs from all spheres and at all levels of adoption and decision-making in the Republic of Moldova. This Law has promoted awareness of the importance of gender mainstreaming by empowering the Government to (a) ensure the integration of the principle of equality between women and men into policies, strategies, programs, normative acts and financial investments, (b) approve the national plans and programs regarding equality between women and men, and monitoring their implementation, (c) submit periodically reports to the Parliament on the situation and activity in the field, in accordance to the legislation (Petroia, Zadnipru, 2022).

In accordance with that Law, the competence of the Parliament includes adopting the legislative framework that ensures equality between women and men in all fields, monitoring the implementation of the principle of equality between women and men in all directions and at all levels of state policy, as well as examining the reports of the Government and the People’s Advocate on the situation in the field, in accordance to the legislation.

The Strategy of Public Finance Management Development for the years 2023-2030 addresses gender equality in the public finance system. The Strategy acknowledges that public finance management systems frame how public resources are used, and there is a direct link between the use of public funds and the quality of people's lives. Since citizens are not a homogeneous group, taxation and spending impact women and men differently based on gender, age, disability, health, ethnicity and other factors that influence access to and benefits from resources and policies.

In accordance with these statements, the correlation of gender with public finance management includes how public finance management institutions, systems and processes take into account gender-differentiated needs, as well as the impact of fiscal policies and practices on men and women, boys and girls. Gender-sensitive public finance management can address specific gender needs and reduce gender gaps between sectors implying a redistributive power.

The Strategy acknowledges that given that the central focus of finance is on program budgeting, gender-sensitive budgeting plays an essential role in public finance management and is not only about financing explicit gender equality initiatives, but also involves analyzing fiscal policies and budget decisions to understand their intended and unintended impact on gender equality and use this information to design and implement more effective policies.

Gender mainstreaming in public policy in the Republic of Moldova

Reform of the Public Finance Management in the Republic of Moldova

Consolidation of the public finance management system is an objective of the Government. The reform of public finance management is a complex field, which in the Republic of Moldova is assumed by the Development Strategy of Public Finance Management for the years 2023-2030 (Government Decision no.71/2023).

This document contains a synthesis of ongoing reforms, by consolidating in a single document several dedicated policy actions and strategies in the process of implementation on several critical components of public finance management. The general objective of the Strategy is to ensure the increase of efficiency, performance and transparency of public finances and to contribute to the

fulfillment of the fundamental criteria for EU accession. The strategy focuses on seven important components of public finance management: i) macroeconomic analysis and the macro-budgetary framework; ii) development and planning of the public budget; iii) budget execution, accounting and reporting; iv) internal public financial control; v) fiscal and customs policies; vi) public procurement; vii) transparency of public finances. Combined with other challenges related to the deficiencies of management systems in the field of public administration, the integration of the gender approach in public policies is difficult. The gender component is not dominant in the reform of public finance management, but progress is being made in the more frequent use of the concept in the Strategy and other public policies. The goal of integrating the gender dimension in medium-term budget planning is already taking shape. In the budget development and planning component, it is mentioned that there are deficiencies in the budget formulation stage, which does not take gender discrepancies into account. It is found that the methodological guidelines issued by the Ministry of Finance and the budget circular of the units of the line ministries do not provide sufficient information on the impact of budget policies on gender equality and guidance on how to achieve them. Budget documentation does not include an overview of government policy priorities in support of improving gender equality, details of budget measures aimed at strengthening gender equality and analysis of the impact of budget policies on gender equality.

For these reasons, the Strategy proposes to focus in particular on the reform of the weak elements of the public finance management system, which undermine the maintenance of budgetary discipline, namely the poor quality of the evaluation of the economic, fiscal and social impact (including from the perspective of gender equality) of public policy proposals and the reduced link between policy priorities and the budgetary framework. Another weak element that undermines the strategic allocation of resources is the insufficiency of gender mainstreaming measures in the policies and budgets of public authorities. At the same time, the progress in the respective chapter is recorded. Thus, in recent years, some elements of gender-sensitive budgeting have been developed as part of the Strategy for ensuring equality between women and men in the Republic of Moldova for the years 2017-2021, approved by Government Decision no. 259/2017. This included a coherent approach and procedural reforms related to the identification of gender-sensitive indicators for budget programmes, the development of professional capacities of civil servants and the piloting of methodologies for gender mainstreaming in sectoral spending strategies. However, progress is lacking as it has not been well aligned with the Public Finances Management reform processes. It is planned that with the implementation of this Strategy, the gender dimension will be integrated following the findings of the 2021/2022 Public Expenditure and Financial Responsibility Performance Evaluation. The strategy establishes the following medium-term priority directions:

- Improving the capacities of budgetary authorities in establishing gender-sensitive performance indicators in correlation with policy priorities/strategic priorities, as well as in monitoring and reporting gender-sensitive performance indicators in the area of responsibility.

- In the field of intervention "budgetary planning", a medium-term priority direction aims to integrate the gender dimension in medium-term budgetary planning.

- In the field of intervention "internal audit", a medium-term priority direction aims at the development of a procedural framework for the application of modern work techniques in the field of internal audit, including the consideration of the gender equality dimension.

The previous Public Finances Management Strategy 2013-2022 did not incorporate any gender component (PEFA 2022).

Gender mainstreaming in the budgetary process in the Republic of Moldova

An important element of gender mainstreaming strategy are public revenues and expenditures. The Republic of Moldova’s levels of government spending and taxes in percent of GDP are relatively high (Table 2). In 2022, Moldova registered a government expenditure ratio of 36.8 percent of GDP compared to EU average of 51.5 percent of GDP in 2021 (Eurostat, 2021). As various analyses of public policy documents suggest, public sector inefficiencies exist on all levels of government in the Republic of Moldova, which calls for efficiency-oriented public sector reform.

Table 2 Dynamics of public financial expenditure of the budgetary system in the years 2017-2022

Indicators	2017	2018	2019	2020	2021	2022
Total expenditures of the National Public Budget, million lei	54522.4	59608.9	65975.6	73274.9	82013.5	100374.2
Share in GDP, %	30.3	31	31.4	35.5	33.9	36.8

Source: developed by authors based on sources (Ministry of Finances, 2017, 2018, 2019, 2020, 2021, 2022)

Gender mainstreaming in the Republic of Moldova is on the rise, a trend dictated by the commitment of the Government to conduct reforms (Petroia, Zadnipru, 2022). There are a significant number of public policy documents that are gender sensitive and can be revised to allow for better approach to the rights of women and men (Petroia, Zadnipru, 2021). In the Republic of Moldova, the gender agenda is supported by UN Women, the World Bank and other international partners, which carry out various projects such as evaluation of the status of public finance management, applying the PEFA methodology. However, gender budgeting is a fragmented process in the Republic of Moldova, but the already existing fragments regarding gender-sensitive budgeting have the potential to be further advanced (Banca Mondială, 2022).

In order to follow the developments over time in the status of public finance management, PEFA Reports were produced in 2006, 2008, 2011, 2015 and 2022 (PEFA Reports). A PEFA Report evaluates the performance of public expenditures and financial responsibility based on the new methodological framework representing a diagnostic study of the management of public finances in the Republic of Moldova. It covers a wide range of topics in the core components of public finance management and provides the opportunity to assess progress over time through repeated assessments. The assessment of public expenditure and financial responsibility (CPRF 2021) in 2022 was the fifth exercise of this kind in the Republic of Moldova. The new elements of the 2021 assessment refer to the assessment of management both at the level locally (Cahul and Ungheni districts), as well as from a gender perspective at the national level.

In 2022, concurrently with the evaluation of the Public Expenditure and Financial Responsibility Performance Evaluation, the additional evaluation of gender-sensitive public financial management (GRPFM) was carried out (Public Expenditure and Financial Responsibility Performance Evaluation Report (CPRF) (Banca Mondială, 2022), and the assessment of public financial management sensitive to the gender dimension was included for the first time (Annex 7: Report on the assessment of public

financial management sensitive to the gender dimension 2021). Its purpose was to gather information on the extent to which the country's public financial management (PFM) system addresses the government's objectives in recognizing the different needs of men and women and different subgroups of these categories and promoting gender equality (Banca Mondială, 2022).

The Report found that the Republic of Moldova does not yet have a comprehensive gender budgeting framework in force (Banca Mondială, 2022). The Ministry of Finance received technical assistance for the integration of the gender perspective in the Budget Circulars and Order of the Ministry of Finance no. 209 regarding the approval of the Methodological Set regarding the development, approval and modification of the budget. This has been implemented for the 2022 budget (Banca Mondială, 2022).

Until recently lack of guidance through a circular budget results in the non-systematic presentation of the information integrated in the budget documentation and a mechanism to track gender-related expenditure was absent. The Ministry of Finance and line ministries do not keep systematic information on gender expenditures. The Ministry of Finance did not require gender information in the budget circular in the 2020 assessment year, but added a general requirement to include gender-sensitive information for the period 2022-2024, and lately 2024-2026. The requirement in budget circular for 2020-2024 recommended to budgetary authorities when reviewing program budgets, to include in the budget proposal information sensitive to the gender dimension, such as objectives, goals, performance indicators. Already in the budget circular for 2024-2026, requirements were more elaborate and specific: „when revising program budgets, the budgetary authorities, as appropriate, are to include in the budget proposal, information sensitive to the gender dimension, such as objectives, goals, performance indicators. The authorities/institutions responsible for the implementation of the Program for promoting and ensuring equality between women and men in the Republic of Moldova for the years 2023-2027, approved by Government Decision no.203/2023, are to include gender-sensitive information in the budget proposal, based on the objectives established in the Program” (Circulare bugetare ale Ministerului Finanțelor, 2022-2024, 2024-2026).

There is reform opportunity for mainstreaming a gender perspective in the process of revising the IT system and the chart of accounts, together with the pursuit of other expenditures (Banca Mondială, 2022).

At the moment, achievements were recorded in the following areas:

- Program-based budgets include a number of gender-sensitive indicators, whereby some ministries focus more on products than results.
- No centralized report on the gender dimension has been produced, although a number of reports and documents include gender-sensitive information (for example, the Interim Evaluation Report of the National Development Strategy "Moldova 2020", the SDG reporting, the report on international commitments).
- Some sector strategies include information on gender disparities, targets or performance indicators.
- Ex-ante gender impact assessments for new policies are an exception and mainly target donor assessments; guidelines have not been issued (Banca Mondială, 2022).

In 2022, the State Chancellery launched a methodological guide for the ex-ante and ex-post evaluation of public policies that does not include a gender impact assessment (Cancelaria de Stat, 2022). In

addition, Government Decision on planning, development, approval, implementation, monitoring and evaluation of public policy documents, no.386/2020 and the Methodological Guide on Integration of the Provisions of the National Development Strategy into planning documents and public policy documents at the national level, that ministries must consult for support during the planning process, do not contain prerequisites for gender mainstreaming.

On the positive side, in September 2022, a Memorandum of Understanding for cooperation was concluded between the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) and the Ministry of Finance of the Republic of Moldova, for a period of three years. It aims to strengthen cooperation between the two institutions regarding the institutional and policy framework that supports the integration of gender-sensitive budgeting in the existing policy and budget planning processes. The parties will join forces in order to carry out several activities related to supporting the development of a gender-sensitive management of public finances in the Republic of Moldova and strengthening capacities the officials of the Ministry of Finance and other relevant ministries, in this regard, including the alignment of national legislation and policies with international norms and standards, as prescribed in the recommendations of international bodies in order to advance and implement gender-sensitive budgeting within the public finance management system of Moldova (Ministerul Finanțelor, 2023).

Conclusions

Through given research we analyzed some of the factors that enable gender budgeting in the Republic of Moldova. In the recent years, the Parliament of the Republic of Moldova adopted important legislation that ensures the 40% gender quota in the political parties governing bodies, on the parties' candidates lists and in the Government Cabinet, and the gender placement provision imposing at least 4 candidates of either sex out of each 10 on the political parties' lists. These advancements demonstrate that transformative changes on the gender equality can be achieved.

In addition, a systematic overall evaluation and assessment of gender responsive budgeting result – based on comprehensive experience and a systematic evaluation framework was carried in 2022 with the help of the World Bank. And although gender budgeting reforms are not prioritized within the overall reform agenda, gender budgeting reform efforts can build on achievements in strengthening the Public Finance Management system (such as medium-term budgeting, expenditure review, public investment management) in the future.

In this sense, the Public Finances Management strategy represents a starting point for the integration of the gender perspective in the extensive public finance management reform agenda. The reform will focus in particular on the reviewing of the weak elements of the public finance management system, including from the perspective of gender equality of public policy proposals and the maintenance of budgetary discipline.

One of the objectives remains to strengthen the role of the public authorities in ensuring that interests of both men and women are reflected in the legislation through an inclusive, participatory and gender responsive law making and oversight process by enhancing capacities of staffers for boosting their role in executing the functions of the institutions.

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