The Role of Finance in Gender Budgeting

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ABSTRACT
In this article, Gender Budgeting calls for the inclusion of a gender perspective in all levels of public budgeting processes. This study uses a literature review to examine the existing discourse on gender budgeting and identify avenues for future research. The idea of gender mainstreaming in public finance in general and the budgeting process in particular is not new and has Many governments are implementing gender budgeting.

KEYWORDS: gender equality, gender budgeting, gender budgeting, financial control, control of public funds, budgeting cycle, sustainable development goals project, women's notebook.

Enter. The ways in which public budgets attract and distribute funds and resources, revenues and expenditures affect the well-being and development of individual men and women, as well as the nation as a whole. Budgets reflect governments' priorities and commitments, including their commitment to achieving gender equality. Gender budgeting is an approach to planning, programming, and budgeting that can ultimately contribute to the realization of gender equality and women's rights. Gender budgets also focus on gender-disaggregated analysis of government revenues, as well as the distribution of expenditures through own budget revenues and technical assistance and investments, possible

Gender budgeting initiatives help create an environment and policy framework for promoting gender equality, democratic governance and sustainable economic growth, as well as capacity building and strengthening monitoring and evaluation mechanisms. Gender budgeting recognizes and provides resources to address the different needs, interests and realities of women and men in society and the underlying inequalities that arise from them. It recognizes the differential contributions of men and women in the production of goods and services, as well as in work, and takes them into account in the mobilization and allocation of resources.

ANALYSIS AND RESULTS DISCUSSION.
In order to improve the quality and efficiency of the education system, to ensure the integrity and continuity of education, 313 legal documents (1 law, 12 decrees and 65 decisions of the President of the Republic of Uzbekistan, 169 government decisions and 66 departmental decisions) were adopted in the last 6 years. done In 2022, the number of students studying in higher education institutions across the republic will increase to one million, and 47.8 percent of them (492,333 people) will be women. The system of covering the contract fees of all women studying at the master's level of state higher education institutions was introduced, and in 2022, the contract of 12,300 female students in the amount of 68.3 billion soums was paid. Interest-free loans for 7 years have been introduced to pay the contracts of women studying in higher educational institutions, technical schools and colleges, part-time and evening education, and for these purposes, interest-free educational loans in the amount of 1 trillion 300 billion soums have been allocated to more than 139 thousand students.1

1https://mehnat.uz/oz/pages/gender-tengligi
The educational contracts of 2,053 female students who are socially needy family members, orphans, or are deprived of their parents' care have been paid without the condition of return at the expense of additional sources of the local budget. Gender budgeting has the following cycle:

Considerable work is being done in our country regarding gender budgeting. In particular, a number of works have been carried out to increase the opportunities for women and their role in society.

- In 2022, 644,849 women and girls in a serious social situation were included in the "Women's Register" in 6 categories. So far, 626,910 of these women (97.2 percent) have received various assistance. 210,635 needy women were placed in new jobs and public works. 43,658 women in need were granted preferential loans to start their business activities. Out of 179,497 needy women without breadwinners, 173,494 were given one-time financial assistance.
- Allows monitoring and evaluation of the impact of government spending and revenue on men and women.
- It promotes the most efficient use of resources to achieve gender equality and human development.

<table>
<thead>
<tr>
<th>Type of expense</th>
<th>Amount (euro)</th>
<th>Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical and mental abuse</td>
<td>52538000</td>
<td>48.2</td>
</tr>
<tr>
<td>Services (health care, social security, justice)</td>
<td>42401000</td>
<td>38.9</td>
</tr>
</tbody>
</table>

- Seeks to rework spending priorities and does not increase public spending at all.
- It tends to restructure programs within sectors rather than trying to change the total amounts allocated to specific sectors.

This is not a separate budget for women and men, but for both. Simply put, in the analysis, there is a difference between how the budget affects each gender. This does not mean an increase in public spending, but rather a more efficient allocation of the current budget. They seek to promote a comprehensive gender perspective in policies and national programs. convert their equity obligations into monetary obligations.
Experiences and achievements in gender-responsive planning and budgeting will serve to integrate the 2030 agenda into national planning processes, respond to gender equality commitments, and translate the SDGs into development strategies and financial plans that benefit women and girls.

I. LITERATURE ANALYSIS

The term "Gender budgeting" was used in the 2002 report of the United Nations Organization for Gender Equality and the Empowerment of Women.

Assistant was provided to 9,448 needy women in need of housing. Of these, 2,852 people were provided with housing, 6,596 were paid rent compensation. Financial assistance was provided to 69,998 needy women with dependent children with disabilities. Of these, practical and material assistance was provided to 3952 people for effective use of the estate.


<table>
<thead>
<tr>
<th>Lost economic income (wages)</th>
<th>12644000</th>
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<tr>
<td>Special services (shelter, trust telephones, help centers, advice)</td>
<td>1417000</td>
</tr>
<tr>
<td>Total:</td>
<td>109000000</td>
</tr>
</tbody>
</table>

Gender budgeting also has an audit function: gender audit is part of the gender budgeting process. This is done after the budget is approved and used, to study the final impact and results achieved as a result of the use of the funds and to compare them with what was planned from a gender perspective. The term "gender audit" is used to refer to a comprehensive review and review of the public budget. In general, budget auditing is the responsibility of an agency separate from the Ministry of Finance.

It follows from the above that the gender budget was developed to ensure proportional consideration of the interests and needs of representatives (members) of different social groups and strata of society. In drawing up such a budget, the interests and needs of women and men, girls and boys, and ultimately the entire society, are taken into account first.

II. SUMMARY AND CONCLUSIONS

Today, in our society, the attention paid to the social sphere and the funds spent are sufficient, but it is necessary to pay attention to the targeted and targeted delivery of these funds. Here it can be said that the funds allocated to women are budget funds and it will definitely bear fruit tomorrow.

In conclusion, it can be noted that it is no exaggeration to say that gender budgeting is the next confirmation of Uzbekistan's desire to achieve national goals in the field of sustainable development.
LIST OF REFERENCES:


