

# GENDER-RESPONSIVE BUDGETING PROJECT IN UKRAINE:

Results and Reflections

2013–2020



**GRB**  
project

FUNDED BY



MAIN PARTNER



IMPLEMENTED BY

**NIRAS**

**CPM**



This Results & Reflections is dedicated to the memory of Olena Machulna who worked tirelessly to promote the GRB agenda in Ukraine.



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# Foreword

*It is with great pleasure that I write these words as the “Gender Budgeting Project in Ukraine” funded by the Swedish Government draws to a close. This seven-year project has had the challenging task of introducing an approach to budgeting that places the needs of different groups, women and men, girls and boys, at the center of decision making. Gender budgeting has been internationally recognised as a tool with which we can ensure that real needs of people are recognised and addressed through budget policies. Gender budgeting also makes sure that political commitments to gender equality translate into reality.*

*“It is with great pleasure that I write that gender budgeting has been internationally recognised as a tool with which we can ensure that real needs of people are recognised and addressed through budget policies.”*

*In the years of implementation, despite the challenging times for Ukraine and a global COVID-19 crisis, gender-responsive budgeting has really made it onto the agenda of the Ministry of Finance of Ukraine and become an integral part of the work of ministries and institutions at all levels. Ukraine is now among around 80 countries in the world working with gender-responsive budgeting and is often used as an example of how to integrate gender and social considerations into the budget cycle. In this Results and Reflections, you will read about many changes*

*“Ukraine is now among around 80 countries in the world working with gender-responsive budgeting and is often used as an example of how to integrate gender and social considerations into the budget cycle.”*

*that have happened as a result of our joint work with the Ministry of Finance, line ministries, oblasts, amalgamated territorial units, universities and other partners. You will learn about a range of changes and results that we have achieved: from legislative initiatives that ensure that budget and decentralisation decisions are gender sensitive, to changes ensuring that budget programmes now capture previously excluded groups.*

*It is with great pleasure that I read that women can now attend military schools – thanks to gender budget analysis – that we have more men and women getting tested for HIV/AIDS, and more girls practicing sports. Key spending units in Ukraine today regularly analyse their budget programmes from a gender perspective.*

*Gender justice in the distribution of public finances is not only a human rights value but the basis for an efficient, fair and transparent budget. Sweden has supported gender equality and public finance management in Ukraine for many years. We will remain at the forefront of support for gender equality.*

*"Gender budgeting ensures that important discussions on equality translate into decision-making and changes peoples' lives for the better. This is particularly important in times of crisis, such as the one caused by the COVID-19 pandemic."*

*Gender budgeting ensures that important discussions on equality translate into decision-making and changes peoples' lives for the better. This is particularly important in times of crisis, such as the one caused by the pandemic. At times like this, it is more important than ever that our budget decisions protect the most vulnerable women, men, boys and girls in Ukraine.*

*We are glad to be part of the Ukrainian journey on gender-responsive budgeting. This journey is only just getting started. The work for fairer, more transparent and more equitable budgeting never ends.*



A handwritten signature in black ink, appearing to read 'T. Thyberg', with a long horizontal stroke extending to the right.

**Tobias Thyberg**  
Ambassador of Sweden to Ukraine

# Introduction

The Gender-Responsive Budgeting (GRB) project in Ukraine was implemented between 2013 and 2020. During this period, it was the largest global international project working with GRB. Funded by the Swedish Government and implemented in partnership with the Ministry of Finance (MF) of Ukraine, the main purpose of the GRB project was defined as *“Increased economic efficiency and transparency in budget allocations that take into account the different needs of different groups of women and men”*.



In this *Results and Reflections*, we proudly present some of the results of the GRB project, structured according to the types of results achieved: from micro/individual transformations, organisational changes, and those on community level, to macro-level outcomes, reflecting in changed policies, laws and institutional frameworks. However, these key outputs are just a fraction of the overall scope of achievements realised through the joint work of the GRB project team, headed by NIRAS, and our partners from the Ministry of Finance and other institutions. We are proud to say that GRB has become a concept embraced by both individuals and institutions in Ukraine, which sets for the foundation for more comprehensive work on more equitable budget processes. Further institutionalisation of GRB will ensure that fiscal policies also include gender perspectives, the forthcoming Budget Codes will provide for GRB, and budget programmes will be gender-responsive right from their creation.



## No obstacle big enough

All seven years of the GRB project implementation were marked by turbulent times for Ukraine, from the Revolution of Independence that coincided with the project launch in late 2013, through many changes of Government and finally, the global COVID-19 pandemic, which hit in the last year of implementation. Despite the many challenges, GRB has become a prominent and recognised public finance reform in Ukraine. Gender equality discussions, which are often far removed from fiscal and financial debates, are now a central part of public finance discourse, and an important segment of measuring and reporting performance of budget programmes across sectors. The GRB project has laid the foundation for sustainable and continuous work on making budget process more equitable, transparent and gender responsive.

In parallel with the development of the GRB project, significant changes on the global GRB landscape have been happening



among the various international finance institutions that work with the issue more prominently. The International Monetary Fund (IMF) has heralded GRB as part of good public finance management (PFM) practice and included Ukraine as a leading example for others.<sup>1</sup> It considers GRB as an effective approach that employs fiscal policy and PFM instruments by focusing on expenditure policy, budgetary allocations, and tax policy to reduce gender inequality and promote gender equality. At the same time, the World Bank together with its partners at the Public Expenditure and Financial Accountability (PEFA) Secretariat published the PEFA Assessment of Gender Responsiveness of Public Finance Management (PEFA GR PFM), which is a diagnostic tool that helps define entry points for GRB around the budget process. The OECD has also launched GRB events and conferences and issued several publications on GRB, including an *Overview of Gender Budgeting in OECD Countries* from 2016.<sup>2</sup>

“Hats off to what you are doing there in Ukraine and Austria.”

Former head of the IMF, Christine Lagarde, speaking at the 2017 Conference on Fiscal Policies and Gender Equality in reference to a comment on Ukraine and Austria's efforts to inject gender perspectives into national budgeting.

These international developments drew lessons from the GRB work done in Ukraine as this long-term project focused on PFM-focused GRB approach, which has fiscal policies and institutions in focus, generating significant knowledge in this regard.

The IMF's Janet Stotsky once said “Gender budgeting is good budgeting.” We want to add to that by saying “Gender budgeting is better budgeting!” Only by acknowledging and understanding the various impacts fiscal policies and PFM practices can have on different groups of women and men, can we ensure that we are making the right decisions and that public funds give everyone the same opportunity to develop their potential and contribute to society.

We hope you find this publication interesting and useful.

<sup>1</sup> [www.imf.org/en/Publications/WP/Issues/2016/12/31/Europe-A-Survey-of-Gender-Budgeting-Efforts-44148](http://www.imf.org/en/Publications/WP/Issues/2016/12/31/Europe-A-Survey-of-Gender-Budgeting-Efforts-44148)

<sup>2</sup> <http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>



# What is GRB and why is it important?

Since its emergence in the mid-1980s, GRB work has taken many forms, but the aim has always remained the same: applying a gender lens to PFM institutions and practices to ensure women and men get an equal piece of the public service pie. Budgetary decisions reflect values, power relations and real political priorities. It is often assumed that, as such, national budgets and targeted measures will benefit all citizens equally. The population is assumed to be constituted of homogenous groups who are able to equally take advantage of the offerings and incentives arising from budget implementation.<sup>3</sup> Experience worldwide has shown that this assumption does not hold true, and that without understanding and accounting for different needs of groups of women and men, budget decisions will not

contribute to a closing of the existing gender gap but rather perpetuate poverty and gender inequality. By collecting and assessing data on various aspects of society from a gender perspective, government can make informed decisions about how to apply spending in a way that promotes equality and delivers services more effectively.

GRB is therefore an approach through which we ensure specific data on and knowledge of women and men's situations is included in all PFM processes. Simply put, it implies a budget that works for everyone's benefit through an equitable and fair distribution of resources, both in regular budget processes, and in particular when it comes to emergency crisis measures.

GRB has been “developing incrementally as a strategy for advancing gender equality and women’s rights and securing the transformation of public policy institutions.”

*(O’Hagan/Klatzer 2018).*

“GRB is an application of gender mainstreaming in the budgetary process. It means 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, 2009).*

“Using the gender-responsive approach in the budget process is a demand of the society which expects fair, effective and transparent allocation of expenditures with account of the interests, needs and opportunities of women and men in all their diversity.”

*A quote from the Final Conference on GRB in Ukraine, November 2020*

## Ukraine's place in the world



Source: PEFA GR PFM Presentation 2020

Today, GRB is being implemented across more than 80 countries to different degrees.

As part of their GRB efforts, some countries have adopted or modified fiscal policies and programmes to ensure that the budget contributes to the closing of gender gaps and women's advancement. Others have begun a process of trying to collect, in a systematic manner, information on the different needs of

women and the differential effects of fiscal policies on women and men, building this information into budget classification and monitoring systems.

<sup>3</sup>Angela O'Hagan and Elisabeth Klatzer, "Gender Budgeting in Europe: Developments and Challenges", (Palgrave Macmillan, 2018).

"GRB does not require a new approach to budgeting, rather an explicit recognition of the existence of gender elements paired with an adaptation and reinforcement of existing institutions and tools. GRB is, therefore an approach that uses fiscal policy (tax and spending policies) and public financial management instruments to promote gender equality and girls' and women's development."

IMF, GRB in G7 countries, 2017

Integrating GRB into the budget process helps overcome the gap between the declared gender equality policy and the allocation of resources for its implementation. It concerns not only direct financing of the gender equality policy (for example the State Programme on Ensuring Equal Rights and Opportunities of Women and Men) but also indirect financing, i.e. integration of a gender perspective into the process of formulation of policies, strategies, plans and programmes in various sectors.

# A closer look at the GRB project in Ukraine

In 2012, the Swedish Government through Sida (the Swedish International Development Cooperation Agency) launched pilot projects in the Ivano-Frankivsk and Lugansk oblasts (regions) aimed at showcasing the benefits of GRB to government stake-

holders and popularising the process. As a result of the successes seen in these pilot areas, the Ministry of Finance of Ukraine officially requested bilateral cooperation with Sweden to facilitate the national introduction of GRB in February 2013. Implemented



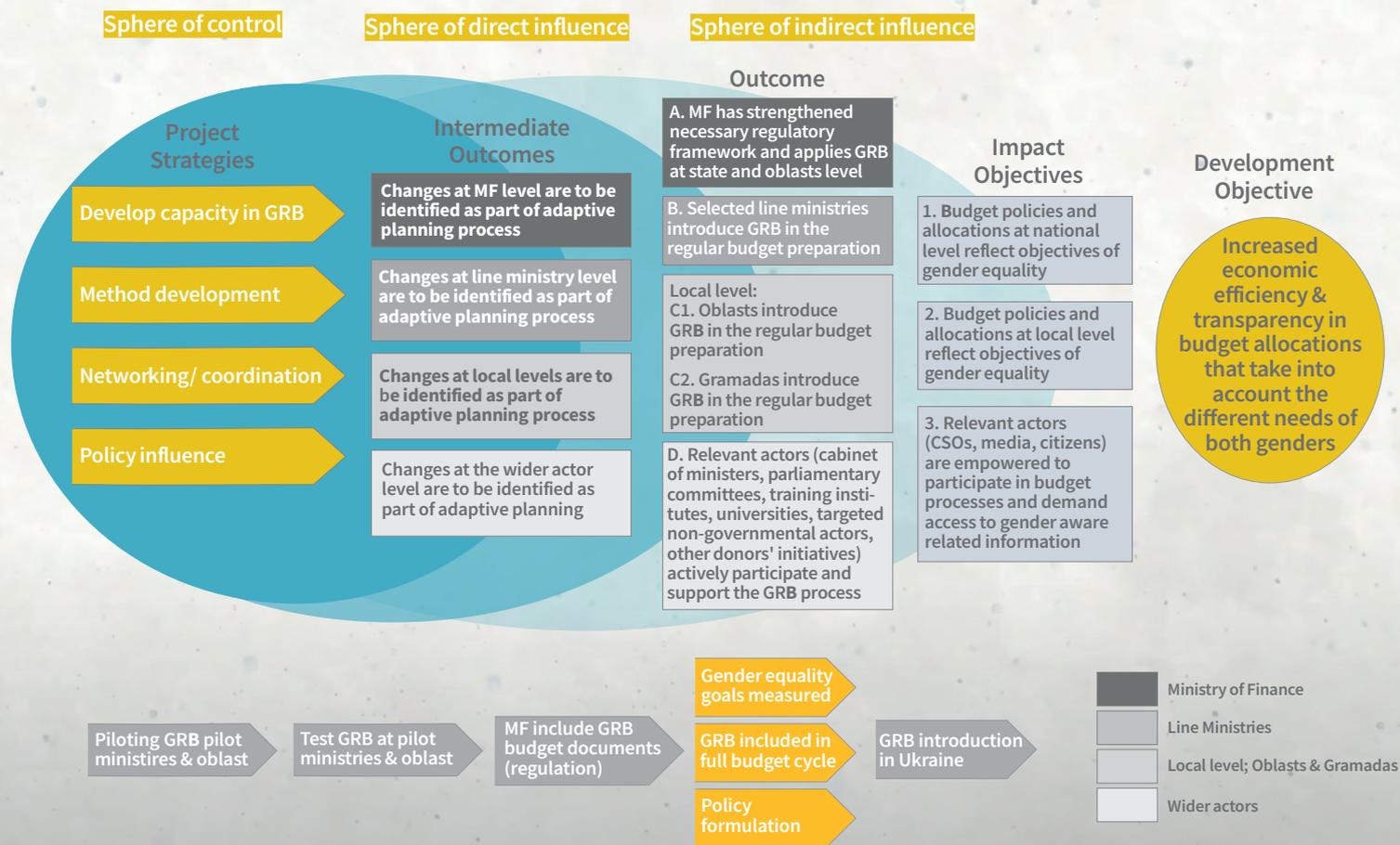
by NIRAS in partnership with CPM, the GRB project was designed to run concurrently on the national and oblast state levels to improve understanding of GRB and encourage its implementation in all levels of the Ukrainian Government. The Theory of Change illustrated below explains how these outcomes are connected



### The project had four key expected outcomes:

- GRB is introduced in Ukraine and rolled out nation-wide
- Selected line ministries introduce GRB in regular budget preparation
- Oblasts introduce GRB in the regular budget preparation
- All relevant actors at State and Oblast level are actively engaged and cooperating on GRB

## GRB project Theory of Change 2017-2020



with other interventions and how they feed into the impact and development objective of applying more effective and transparent budget allocations, which take into account the needs of different groups of women and men.

### Gender analysis at the heart of GRB in Ukraine

At the beginning of the project's implementation, the Ministry of Finance suggested to start by "collecting data on inequalities in programmes, as an evidence base for further work on GRB". Thus, gender analysis was at the centre of the GRB



work in Ukraine from the earliest stage. Data collected from gender analyses of budget programmes supported not only relevant changes in the programmes to make them more gender responsive but also helped to further institutionalise GRB.

The three core elements of the GRB process are: 1) gender budget analysis; 2) amending programmes and budgets; and 3) consistent integration of GRB into the budget process and documents.

## What is gender budget analysis?

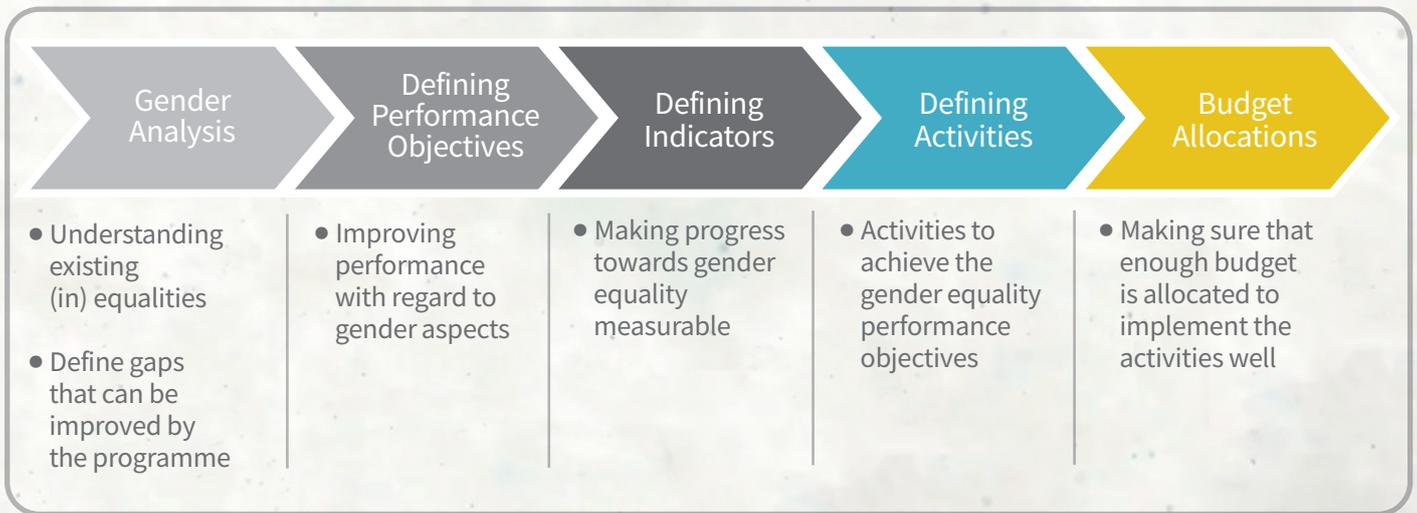
Over the project's lifespan, the process of gender analysis in all institutions at state and local level started with the establishment of working groups consisting of representatives from finance departments, sectoral departments (the sector being

analysed), the State Statistic Service, a GRB expert from the project and a group facilitator. This multi-faceted group views the programme from different perspectives and ensure that all aspects and data are taken into account in the gender analysis. As a first step, the project supported training on gender equality concepts, objectives and tools. This was often the most important part of the work, as it was critical that financial officers and others recognise and understand gender gaps in the sector.

There are two important questions that need to be answered when conducting a gender budget analysis:

1. **What is the impact of the sectoral and/or budget policy on gender equality?**
2. **Do the programme activities and funds, allocated to reducing gaps between women and men, strengthen or weaken gender inequality?**





Based on the results of gender analysis of budget programmes, working groups made recommendations on changing objectives, activities, indicators and finally, resources that are relevant for making budget programmes more equitable. What started in pilot oblasts (Kharkiv, Kherson, Ivano-Frankivsk,

Zhitomir) and city of Kyiv and pilot line ministries (Ministry of Social Policy, Ministry of Youth and Sports, Ministry of Education) from year to year expanded to other oblasts, ministries and sectors. Today GRB is part of the work processes in almost all of Ukraine.



The work on GRB was divided in the following stages:



## Stage 1:

### Introduction of GRB (2014-2015)

- Established working groups in pilot line ministries and oblasts
- GRB capacity built of pilot line ministries, oblasts and Ministry of Finance
- Gender analysis of selected budget programmes of pilot line ministries and oblasts



## Stage 2:

### Piloting (2016)

- Mainstreamed gender into relevant documents of pilot ministries and oblasts based on findings of gender analysis of budget programmes in stage 1
- Developed GRB Action Plans for pilot line ministries and oblasts
- Expanded the piloting to include more oblasts and line ministries in GRB
- Developed proposals for changes in statistical reporting to reflect GRB needs



(Meeting with the members of all oblasts Working groups working on GRB at the local level, May, 2019)



## Stage 3:

### Institutionalising (2017)

- Developing the Methodological Recommendations on GRB implementation at state and local levels
- Improving budget documents and departmental regulatory legal acts based on results of piloting at line ministries
- Improving the work planning system in line ministries and structural units of local administrations to ensure gender equality considerations in planning
- Expanding the scope of activities at new administrative & territorial levels (rayons, cities, ATCs)



## Stage 4:

### Rolling out (2018-2020)

- Final changes of the legislative and regulatory legal framework by means of mainstreaming gender into the budget process at state and local levels
- Strengthening MF staff capacity and all key spending units for GRB integration in PPB by means of providing systematic informational, methodological, expert and advisory support.



*Representatives of all Key Spending Units receiving certificates after gender analysis of their budget programmes in 2019*



# Some numbers that talk about results of GRB Ukraine Project



**218**  
**BUDGET**  
**PROGRAMMES**

have been analysed and many improved from gender perspective (118 at local and 100 at the state level).



**35%**

of all ministries in Ukraine have submitted budget requests with gender considerations in 2020



**3,000**  
**civil servants**

gained knowledge and practical skills on GRB application, many becoming GRB advocates



**For the first time**

the Ministry of Finance included information on the application of gender-responsive approach in the budget process in the Explanatory Note to the draft Law of Ukraine on the State Budget of Ukraine for 2021

**Sex disaggregated data**

is being collected and published in all oblasts of Ukraine



**34 regulations**

governing budget relations have been made gender responsive



From 6 budget programme “passports” that contain gender perspective (objectives, activities, and indicators that are gender responsive) in 2017 to 1,075 in 2020



**75%**

of all oblasts local budget programmes are analysed from a gender perspective



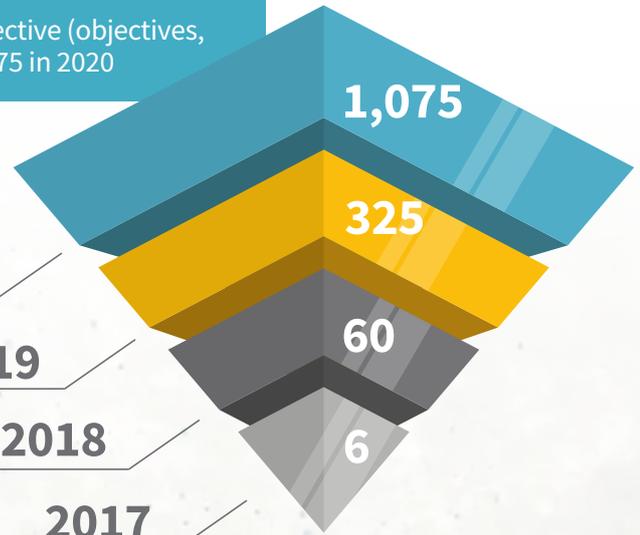
Methodological Recommendations for GRB for all Key Spending Units issued by the Ministry of Finance

2020

2019

2018

2017



## Recommendations

made for including GRB within amendments to the Budget Code of Ukraine



**9000**

persons in Ukraine completed an online ‘GRB Gender Budgeting for Community Development’ course



**1075**

budgets passports at the local level include gender aspects

**1**

Draft Strategy for Reforming the Public Financial Management System for 2021–2025



## COVID-related work

In the today’s world – changed by the COVID-19 crisis – it is clear that “business as usual” is not possible. This is particularly the case when it comes to fiscal and financial processes, that are now done in emergency circumstances with the objective to reduce incidence of the disease, limit the pressure on healthcare systems and prepare for a stronger rebound as mitigation measures are relaxed. In the time of COVID-19, and post-crisis period, there has never been a more important time to ensure public finance management systems take into consideration the needs of all citizens, in all their diversity, to avoid the perpetuation of gender and other types of inequality. Fiscal measures planned to respond to COVID-19 that are gender blind, will deepen pre-existing inequalities, and expose vulnerabilities in social, political and economic systems which are in turn amplifying the impacts of the pandemic.<sup>4</sup> Public finance management (PFM) systems are the first barrier of defence in both health and economic emergencies, as emergency fiscal and financial responses are first being used to respond to the crisis. Making these actions and funds gender responsive is essential to ensure that the needs of women and men and all parts of society, including vulnerable groups, are being considered when using PFM systems to respond to COVID-19.

<sup>4</sup>UN Women, “Policy Brief of the Impact of Covid-19 on Women”, April 2020.

# Stories on changes

Introducing gender considerations in budget processes and institutions require multitude of changes and realisation of favourable conditions at different levels: from institutional, legislative, change in processes to changes at level of communities, and of course changes that are often most difficult to measure – changes on the individual level.

In the text below, we have highlighted some of the results and changes that we have seen happening at three different levels:

- **Macro/institutional level**
- **Community level and changes in practices**
- **Individual level**



# Changes on macro / institutional level

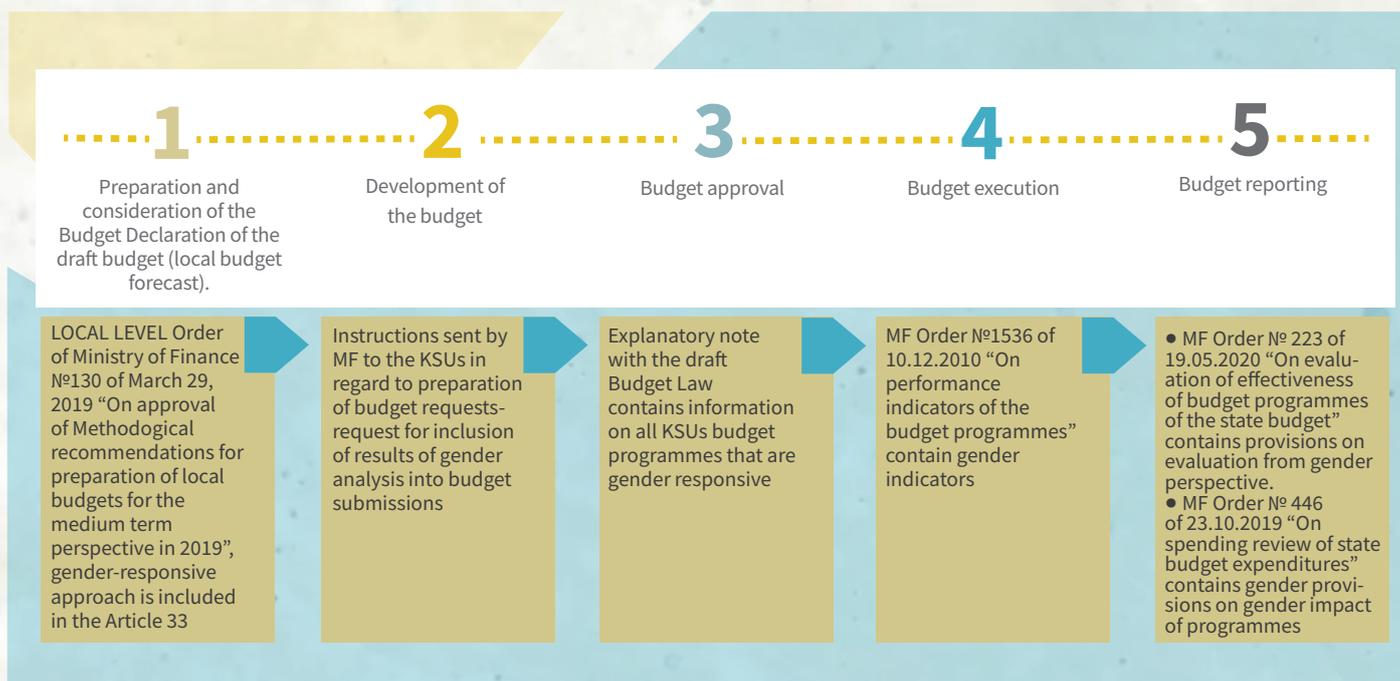


## 1. Creation of a gender-responsive budget cycle

A budget cycle is the life of a budget from its preparation, approval, through to execution and evaluation. GRB aims to ensure that all phases of the budget cycle in PFM

include gender considerations and account for any implications of budget decisions on women and men.

In Ukraine, we have worked with every step in the budget process at state and local level and today ensure that gender is considered in all of them.



The GRB project submitted recommendations to include a gender-responsive approach to Article 53 of the Budget Code on the preparation and approval of the Budget Declaration.



## Project contribution

During the past seven years, the project team reviewed all the documents and steps used in the

budget process of Ukraine, and made suggestions on inclusion of gender considerations in every relevant step and document. Aside from the regulatory documents that are now made gender-responsive, MF included gender and social considerations in the newly developed orders and documents regulating budget process, such as spending reviews. This shows a strong commitment towards more transparent and equitable budget process in Ukraine,

and sets the foundation for further work with other budget institutions and processes to make them more gender responsive (public investment management, public procurement, audit and other).



GRB Academy



## 2. GRB in draft “Law of Ukraine on the State Budget for 2021”

One of the most important milestones of any GRB work is to ensure that the budget law discusses the gender implication of budget submissions. For the first time, the “Law of Ukraine on the State Budget for 2021” includes information on gender mainstreaming in the budget programmes of the government ministries. Budget programmes are notes of budget allocations in different sectors and are traditionally considered “gender neutral” (having the same impact on women and men in all their diversity). However, without gender considerations they more often than not deepen or maintain existing gender gaps. This is why it was considered a major success when 35% of all key spending units (KSUs) of the state budget funds included gender aspects in their selected budget programmes based on gender analyses that showed gender gaps. A total of 41 budget programmes were improved, submitted and reported with the Budget Law and will contribute to closing gender gaps in their scope. Basically this means that institutions not only analysed their programmes and public services with a gender lens but also decided how to make them more responsive to the needs of all citizens.

In addition, 10 KSUs (12%) are improving the collection and processing of data necessary for gender analysis, introducing new and/or revised forms of statistical and administrative reporting, and implementing changes to the legal and regulatory framework, with the aim of closing gender gaps within programmes.

“Implementation of a policy of equal rights and opportunities for women and men is not just an imperative of our time, but also an urgent need of our society. And we are ready to actively implement all the necessary policies and practices in our department.”

Dmytro Hladchuk, Head of the Human Rights Monitoring Department of the Ministry of Internal Affairs of Ukraine.

### Some of the programmes that contain gender aspects are:

- Ukrainian Parliament’s “Implementation of legislative activities of the Verkhovna Rada of Ukraine”
- Ministry of Internal Affairs’ “Training of specialists by higher education institutions with specific learning conditions”
- Ministry of Finance’s “Leadership and management in the field of control over state budget implementation”
- Ministry of Internal Affairs’ “Ensuring the implementation of tasks and functions of the National Guard of Ukraine”



## Project contribution

In early stages of the project implementation, we worked with four pilot ministries (Ministry

of Education, Ministry of Health, Ministry of Education and Ministry of Youth and Sports). Since 2019, the project team cooperated with all KSUs to assist them with gender analysis of the selected programmes and to make them more gender responsive. Each KSU either established working groups or trained individuals to carry out ex-post gender analysis of budget programmes. Collection of sex-disaggregated data, analysis of data and budget allocations, understanding

strategic gender needs and reflecting them in the budget programmes was a long-term mission that finally resulted in much needed changes of programmes that were presented with the Budget Law.



Representatives of Key Spending Units after gender analysis of their budget programmes in 2019



GRB Academy for the representatives of the Ministry of Finance of Ukraine, November 2019

“All budget process stake-holders should realise that narrowing gender inequality is not only a matter of the country’s dignity, but also a potential for increasing labour productivity, for economic growth. This is a powerful factor for the growth of budget revenues; therefore, the analysis of budgetary decisions’ influence on gender equality should become a reflexive action for our economists, politicians and civil servants. It is vital to understand the essence and importance of this instrument through painstaking training, through examples and dissemination of information.”

Dmytro Hladchuk, Head of the Human Rights Monitoring Department of the Ministry of Internal Affairs of Ukraine.



### 3. Methodological recommendations on GRB for KSUs

The MF’s first order in 2019 was related to GRB and was issued as a symbolic first order in that year. The *Order on Methodological Recommendations for Using the Gender-Responsive Approach in the Budget for Key Spending Units* was an important milestone for GRB in Ukraine. The Ministry of Finance developed a framework for GRB targeted at all ministries and agencies at the state and local level.

With a thorough explanation of the concept of GRB, the Methodological Recommendations set out all the steps in gender analysis that ministries and other institutions should undertake to fully understand the gender impacts of their programmes and how to include gender considerations in the programmes’ outcomes, activities and indicators. Following the issuance of its Methodological Recommendation



tions, the Ministry approved their use in the preparation of local budgets for a medium-term period (MF Order No. 130 of 29 March 2019) and changes have also occurred in state budget documents. For example, a 2010 MF order on drafting performance indicators for budget programmes was updated to ensure a gender perspective is conducted as part of the process (MF Order No. 145 of 8 April 2019). In addition, state spending reviews, which the Government conducts to understand the effectiveness and efficiency of public spending in a specific area and define the key improvements that the public can expect from these resources, were revised to ensure they include gender considerations (MF Order No. 446 of 23 October 2019)

Making these documents gender responsive ensures that gender impact is being regularly considered when assessing effectiveness of programmes, and making decisions of possible budget cuts.

These changes significantly strengthen the regulatory framework for GRB in Ukraine and place gender equality issues in the focus of discussions related to public spending.

“GRB is a tool that will help us better manage our public finances”.

Deputy Director of the State Budget Department of the Ministry of Finance of Ukraine Mykhailo Bosak during the GRB workshop at the Ministry of Finance on November 17.



### Project contribution

The GRB project team developed the Methodological Recommendations in numerous consultations with international and national project experts and in close collaboration with MF. The consultation process took over a year and was based on the pilot work in Ukraine, best international practices and the vision of MF on GRB process for Ukraine. Following issuance of the recommendations, all institutions and ministries in Ukraine have started

working with GRB. The GRB project team provided expert assistance and trainings to all institutions to help them understand how to apply this new framework document and how to ensure their budget programmes provide equitable service to all Ukraine citizens.



### 4. Ukraine A shining example on the global stage

During the project's lifespan, Ukraine became a focus for development partners and other countries for the work it has been doing on GRB. The GRB project team hosted several delegations: for example, the IMF's Fiscal Affairs Department Division Chief for PFM, Carolina Renteria Rodriguez visited Ukraine to examine GRB work and participate in the medium-term and gender budgeting conference in 2017, and there were multiple study visits and internships by experts from countries interested to emulate Ukraine's GRB model.



### Project contribution

Three countries of the South Caucasus – Georgia, Armenia and Azerbaijan – visited Ukraine with the support of Germany's GIZ in December 2019 to learn from the Ukrainian experience of implementing and applying the gender approach in the budget process at state and local levels. What is the place of gender budgeting in implementing gender equality policy? What were the first steps of gender budgeting implementation in Ukraine? How important is the application of the gender approach in the budget process at the state and local levels? These and many other important questions were answered during the study visit by experts from the Ministry of Finance, the Ministry of Communities and Territories Development, the Ministry of Education and Science, the Association of Ukrainian Cities, and other Project partners.



In addition, during the study visit to the Zhytomyr region, the foreign guests had a chance to learn about the possible challenges at the local level. Ukrainian representatives were also invited to a number of international conferences and round tables, and GRB project representatives participated in developing UN indicator SDG 5 c.1 within a joint working group by UN Women and OECD.



*Carolina Renteria, Division Chief of IMF, Public Finance Management, at Fiscal Affairs Department- speaking at the Conference on Medium-Term and Gender Budgeting in 2017*

“We are proud to be able to share the experience of GRB implementation. Don't be afraid to use this progressive tool!”

Olena Mykhailenko, Head of the Department of Mid-Term Budgetary Forecasting and Development of the Programme-Oriented Method of the State Budget Department of the Ministry of Finance.



*Study visit of Armenia, Georgia and Azerbaijan in 2019*



*International conference "Gender budgeting and gender equality", South Korea, November 2017*



*Senior national expert Maryna Sopilka at the international GRB conference, Ethiopia, March 2019*



## 5. GRB in the draft Law on Local Self-Governance in Ukraine

The Law on Local Self-Governance from 1997 regulates all issues regarding organisation, legal status and responsibilities of local communities. In order to adjust this law to the new decentralisation process that Ukraine is implementing, a new law has been drafted, and GRB has been included in this draft regulation, upon the submission of a proposal by the GRB project to the Ministry of Communities and Territories of Ukraine. The inclusion of GRB recognises the importance of this tool for effective allocation of expenditures at the local level but also achievement of gender equality outcomes. According to this new draft law, every development strategy of amalgamated territorial units (ATUs) need to adhere to the principle of gender equality and each strategy must undergo gender analysis.



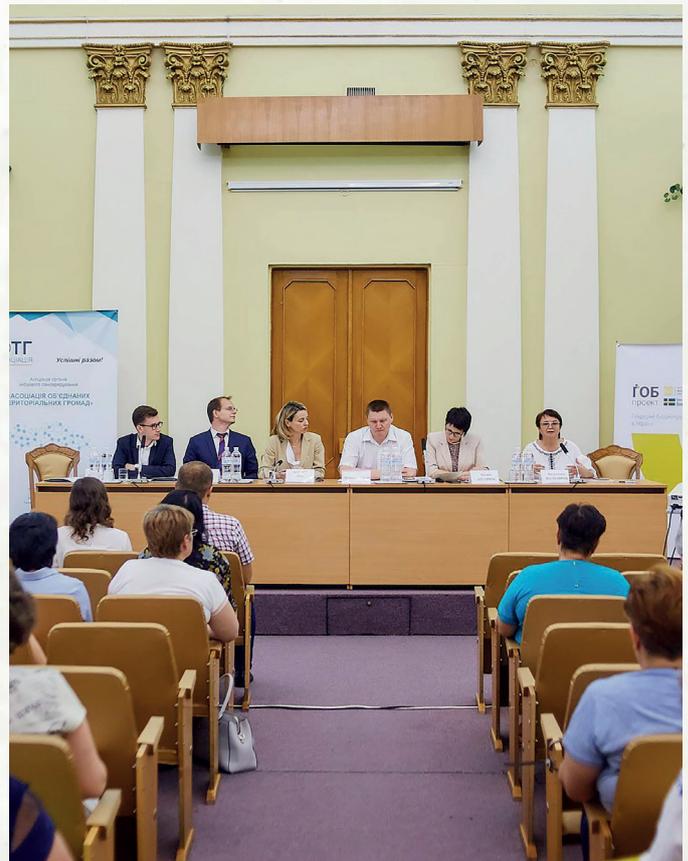
### The draft Law on Local Self-Governance:

- The principle of equal rights and opportunities for women and men is included among the principles of local self-governance;
- Gender equality is among the general requirements of legislative acts and local officials:
  - ◉ legislative acts on the local level should take into account the principle of equality between women and men;
  - ◉ ATUs development strategies should ensure equal rights and opportunities for women and men based on gender analysis;
  - ◉ development strategies should be evaluated based on how well they manage to narrow the gender gap;
  - ◉ the gender analysis underpinning ATU development strategies and legal acts should be made public.



## Project contribution

Aside from cooperating with the oblasts and newly established amalgamated territorial communities (ATCs), the project team worked closely with all the actors engaged in the process of administrative and fiscal decentralisation. Ministry of Regional Development, MF, Association of ATCs and other institutions and organisations were key partners to ensure that gender considerations are part of on-going decentralisation reform. The project team helped review guiding laws and regulations and gave number of recommendations on how to include needs of women and men in decentralisation processes. The Law on Local Self-Governance is the guiding document, so we take pride in ensuring principles of equal right and opportunities are part of this important document.



# Changes at the Community level

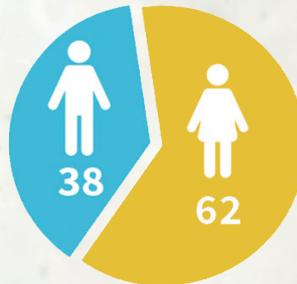


## 1. Vinnytsia- more men tested for HIV and AIDS

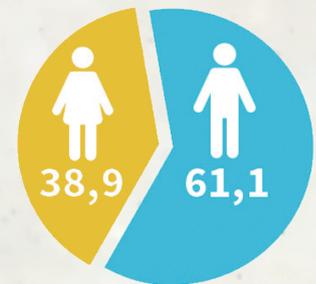
As a result of gender budget analysis of HIV/AIDS programme in Vinnytsia, now more men in risk groups are being tested for HIV, and the number of early detection cases has been steadily increasing. This is because a gender budget analysis of the budget programme “Counteracting HIV Infection and AIDS” (2016–2020) in 2018 showed significant gender differences in the way preventive measures are carried out. Namely, there was a significant prevalence of men (61.1%) who had viral hepatitis, compared to women (38.9%). At the same time, testing and prevention was primarily focused on urban areas and sectors in which women dominate (education, health). Therefore, in analysing those receiving consultation and testing, women comprised 62% between 2015 and 2016 in comparison to men (38%). Another upsetting finding was that testing was being done mostly on urban populations, while rural areas were being neglected in testing.

“Due to the relevant decisions and funds allocation, we are now preparing everything for our mobile outpatient clinic, which is helping us better serve the rural areas of our oblast. This would be impossible to accomplish without gender responsive budgeting.”

Igor Matkovskiy, Director of the Vinnytsia Oblast Clinical Center for AIDS Prevention and Control.



People who received counselling and testing for HIV/AIDS, %



People who have viral hepatitis, %

The Vinnytsia oblast administration therefore decided to purchase a mobile laboratory, testing equipment and fast testing kits. Since 2018, the number of tested and early detection cases has increased, in particular among men who are in risk groups and rural areas.

In addition to purchasing a mobile vehicle, the analysis showed the importance of improving HIV/AIDS centres, so a special-purpose room was built for children and in-patient services were improved. In addition, recommendations were made for continued collection of sex-disaggregated data both at local and state level.

72,6



## Project contribution

The GRB project team guided the work of the GRB working group in Vinnytsia that consisted of representatives of the Finance Department, the Department of Health, the Statistical Service and a GRB expert, who jointly led the process of analysis, development and



Rate of rural and city population among registered patients, %

implementation of recommendation for change. Members of the working group had never worked with gender equality issues before, so first meetings were dedicated to discussions on gender gaps in the health sector in Ukraine, and how they can be tackled by the health programmes in Vinnytsia. During the 6-month process of gender analysis of the budget programme, serious gender gaps were discovered that highlighted not only unequal distribution of funds, but also ineffective preventive measures in the area of HIV and AIDS. After the improvement of this programme, Vinnytsia oblast continued working with GRB and made significant changes in other analysed programmes in different sectors.



**2. Chernivtsi oblast saved UAH 6 million and included gender statistics in registry of patients**



Oblast of Chernivtsi saved over UAH 6 million, created a register of patients that is sex-dissaggregated and rearranged drug distribution all after a gender analysis of the budget programme “Treatment of patients with diabetes mellitus and diabetes insipidus in 2017”.

After the Finance Department of Chernivtsi started with gender analysis of this budget programme, it became clear that there was a lack of sex disaggregated data, which made further gender analysis more complex. Therefore, one of the first recommendations of the working group that led the gender analysis was to start collecting this data. However, one more issue became clear in the gender analysis and that is that there is a persistent lack of funds for the purchase of insulin and other sugar reducing drugs, and that there is a need for further analysis of the way drugs are distributed per patient, women and men.

Following a gender analysis, in which the main issue identified was lack of sex disaggregated data on patients, the Oblast Administration established patients registry, with sex disaggregated data and organised a different way to administer drugs, which was now done at the beginning of the budget year. In addition, the GRB working group suggested further improvements of the programme that led to the new way of reimbursement of medicines through the pharmacy system which is now done annually and saves around UAH 6 million from the local budget of Chernivtsi Oblast.

This examples shows that gender analysis often discloses not only gender gaps but other inefficiencies and can help make budget programmes not only more gender responsive but more effective overall. Starting with 2017 this Oblast is

regularly looking into the new indicators that have been developed and has regular savings in addition to collecting and monitoring sex dissaggregated data on patients that enables further gender analysis and gender responsive planning and budgeting.



**Project contribution**

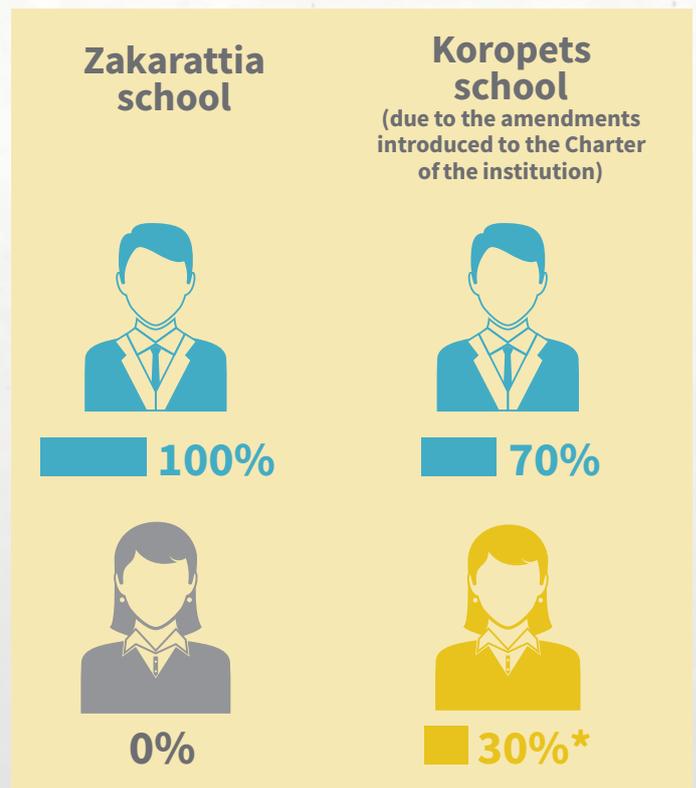
Chernivtsi was one of the first oblasts that started working with GRB, and is continuing to analyse and improve programmes every year. The project team not only lead the work of the team that performed this gender analysis, but also enabled communication between the Chernivtsi oblast and MF as well as the Ministry of Health. In order for meaningful changes of budget programme, connection between oblast administration and the sector ministry is one of the most important preconditions.



**3. Military schools all over Ukraine now accept girls**

Thanks to gender analysis of a budget of only one Regional Boarding Military School, now girls can be educated in all military and navel schools throughout Ukraine!

In some budget programmes, already a first step in gender analysis showed discriminatory provisions. Namely the girls could not participate. One such educational programme was in Zakarpattia oblast. When the working group established to



conduct a gender analysis of the regulatory framework supporting the Regional Boarding School with Intensive Military and Physical Training began its work they found the 1999 Resolution of the Cabinet of Ministers of Ukraine dictated that only boys can be educated in such institutions. This means, that girls did not have access to these budget funds, and schools funded from them, and therefore could not be trained in naval and military education.



### Project contribution



The GRB working group suggested introducing changes to the above Resolution that would allow for equal access for girls and boys to study in these schools. The Ministry of Defence of Ukraine has developed a draft Order that will allow girls to acquire education in all military and naval schools in Ukraine. These changes took effect from 2019. At the same time, the restrictions on admission of women to higher military educational institutions and military training units were lifted and, at present, females comprise 8% of military school students. According to the Ministry of Defence, such a decision will contribute to gender-balanced armed forces of Ukraine.

boys) of different ages and their parents to find out which sports they would like to engage in. The survey showed that that girls practiced sports but not within public sports schools. The reason for this is in the range of sports offered, primarily football, there are no girls sections. As girls are not encouraged to practice the sports on offer, they choose other types of activities, such as basketball, artistic gymnastic, cheerleading and sports not offered by the city of Kyiv.

Based on the survey results, sports clubs and groups were established in Kyiv according to girls' and boys' likings, and only in the first two years the number of girls who engaged in sports activities in city of Kyiv was 9% higher.

### 4. More girls now practicing sports in the city of Kyiv



In all of the more than 20 budget programmes that were analysed in sports, serious gender gaps were found. Girls and women have less opportunities and access to practice facilities within all sports programmes funded from the state and local budget. This was true for the programmes we analysed as women comprise maximum 30% of the beneficiaries covered by the programmes. In Olympic sports, the Ministry of Youth and Sport that showed that even though women programmes are significantly less funded, it is women competitors who bring Olympic medals, which is the main purpose of the Olympic sports programme.



### 5. Around 9000 persons passed on-line course on GRB

In less than two years, over 9000 women and men in Ukraine have received a certificate of completion in the online course on GRB for ATCs. The success of the course showed that GRB is inseparable from the ongoing decentralisation reform process in Ukraine.

ATC representatives have engaged in the course to learn how to (1) contribute to closing to gender gaps in their communities, (2) develop budget programmes that will respond to the need of all groups of women and men, and (3) institutionalise these requirements.

### Project contribution



In the city of Kyiv, findings of GRB analysis of all programmes in the physical training and sports sector revealed a low rate of girls' involvement in sports (girls make up only 28.8% among pupils of Kyiv sports schools). The working group that performed this gender analysis was surprised to see these results and decided to carry in-depth research for the reasons behind such low number of girls within sports activities offered by the City of Kyiv.

Therefore, KCSA representatives, assisted by the project, launched a sociological survey among schoolchildren (girls and



### Project contribution

In November 2018, the Prometheus website launched an innovative online education course "Gender-responsive budgeting for community development" for anyone who wants to learn more about gender budgeting and gender budget analysis methodology. The development of the online course was made possible due to the fruitful cooperation and partnership of the GRB project and the USAID Policy for Ukraine Local Self-Governance (PULSE) programme. The course was prepared by the "Bureau of Gender Strategies and Budgeting" public organisation upon request of the GRB project.

## Individual/micro level change

Work on gender budgeting always starts with talks on gender equality and human rights. Understanding gender gaps in Ukraine, their roots and consequences sets the foundation for next steps in the process of making budget decisions more fair and equitable. Financial officers were a main target groups of the work on GRB, and – for most of them – this was their first time engaging with gender equality discussions, examining gender gaps in the sectors, and making connections with their work within financing of public services and budget programmes. We consider our biggest success the change we have seen with our partners, the financial officials with whom we cooperated at the state and local level. Many of them became not only experts in gender analysis of budgets but convincing advocates for GRB in Ukraine. In this chapter we present some of these individuals.

**Viktor Kviat**, Head of the socio-cultural sector and local authority’s Finance Division of the Finance Department in Vinnytsia oblast.

Today, Vinnytsia oblast state administration is one of the biggest advocates for GRB. Thanks to Viktor Kviat and his colleagues, this oblast is one of the best examples of how to make state budgets more gender responsive. Viktor and his team recently increased the number of persons tested for HIV/AIDS following a gender analysis of their budget programme in health, despite GRB not being the most familiar topic for Mr Kviat. “When I started working with gender budgeting I could really



**Mr Marceniuk speaking at the meeting of all ATCs, with representatives of GRB Project and U-Lead**

say I was negative towards connecting gender and budgets and I did not understand what kind of connection could be found there. However, after working with GRB for almost five years, I have myself submitted suggestions for introducing gender considerations in the Budget Code of Ukraine”.

This statement says a lot about the personal change this finance expert underwent since participating in the working group that led the process of gender analysis of Vinnytsia budget programmes. From 2017 to today, this oblast has analysed a four programmes and improved all of them as a result of making them more gender responsive.

Mr Kviat is also proud that he transferred his discussions about gender equality and gender budgeting to his family. “One of my daughters is currently writing a university paper on the topic of gender equality,” he remarked.



**Sergei Marceniuk**, Deputy Head of Interbudgetary Transfers and Local Budgets of the Ministry of Finance

The lead expert on GRB with the Local Budget Department, Sergei Marceniuk has been working with gender budgeting and analysis since 2017. Sceptical of the approach at the beginning, in his own words, it took several trainings and participation in study tours to Austria and Albania to convince Mr Marceniuk that gender budgeting is a tool that can ensure budget funds reach all Ukrainians.

Today he is the one to convince others of the effectiveness of this instrument, in particular in his role as a member of GRB Coordination Group organised by the MF.

Mr Marceniuk cooperates with oblasts and provides advice on the work with GRB, which ensures that programmes transition from being gender blind to gender responsive. In numerous discussions with oblast representatives, he presents the position and suggestions of the MF and supports oblasts in working with GRB.

When Mr Marceniuk changed his position in 2018, becoming Head of Interbudget Regulations and Medium-term Budgeting, he carried his passion for GRB with him to his new work. In a recent Final GRB Conference in November 2020, Mr Marceniuk said he will always support and gladly coordinate the work on GRB at the local level.

## Andjela Djakova, Finance Department Director of Chernivci Oblast



Since childhood, Andjela Djakova said she was sceptical in relation to “gender talks” as her parents were very traditional. However, in the past six years since she has worked with GRB that has changed.

“Work with gender budgeting enabled a completely different view on the budget, we understood better the human face behind it. Who is paying taxes, who is benefiting from the public services, are women, men, children, other social groups satisfied and being taken into account? I personally love the phrase we use a lot 'Budget for all and everybody' because it highlights that we cannot afford to deepen gender and social gaps with the budget, but we should understand the needs of all. For us, this has started to be the main criteria in the budget planning.”

At the time of writing this report, the working group of Chernivci oblast had looked at seven programmes from gender perspective. As Andzela says, during the time of work with GRB they not only changed their views, but also administrative and managerial decisions within Chernivci but also in other oblasts, which is perhaps the most significant development.

## Vadym Turski, Deputy Director of Finance Department of Zytomir Oblast

Mr Turski first heard about GRB in 2015 during the first gender analysis of the budget programmes in Zytomir oblast. The first analysed programme was on tuberculosis. One of the WG members was head of the Tuberculosis Institute who immediately shared concerns about the very different ways tuberculosis is diagnosed in women and men and also the different behaviours men and women show when infected.

Further analysis of this programme confirmed these concerns. It has been found that men comprise over 70% of tuberculosis patients and more than 80% of those with multi-resistant forms. This is because men are often not tested for tuberculosis and when the



illness is confirmed they tend to have more “relaxed” attitude on the further steps in curing the illness. While this WG made important recommendations at the state level and within oblasts on how to tackle this, this process of analysis convinced Mr Turski that gender budgeting is the most effective way to ensure that unequal distribution of public funds is avoided.

Since 2015, Zytomir has analysed seven budget programmes, every year choosing the programme that has not been analysed before in other oblasts, which led to many new discoveries and opportunities to make a difference and close gender gaps. As Mr Turski says “ during the work with GRB, I not only learned about the importance of addressing gender inequalities in my work, but this also translated to my personal life”. He added: “We are not stopping now, our oblast is continuing to work with gender budgeting, we have seen the results and there is no way back”. Mr Turski highlighted the importance of further improving the existing financing system to ensure GRB is part of legislation, administrative reporting and all the related processes. We are convinced he will be a part of this change!



Turski and Marceniuk at one of the coordination groups for GRB between Ministry of Finance and oblasts

# Some challenges and lessons learned

While the project team is still summarising all the learnings which will be subsequently published as a reflection paper on GRB approach in Ukraine, it is worth noting that seven years of work yielded a lot of learning on how to work with integrating GRB as part of PFM reform processes. Some of these learnings include:

## Benefits and constraints of a PFM-focused approach

In line with international developments of increasingly integrating GRB as a standard in conventional PFM strategies, GRB implementation in Ukraine has taken an approach where MF plays a leading role in designing, promoting and coordinating the mainstreaming of GRB in the PFM strategy. The Ministry partnered with the the multi-annual GRB project to contribute to a strategy for the development of PFM and leading to “increased economic efficiency and effectiveness in budget allocations” by taking into account gender perspectives, especially the needs of women and men.

The MF has embarked on integrating gender aspects in the reform towards Performance Programme Budgeting (PPB). GRB was exclusively implemented on the expenditure side, not including revenues in the scope of GRB work. While this was very beneficial in the context of ensuring necessary changes in the budget documents and institutions, this approach revealed challenges in connecting with gender mechanisms in Ukraine that are natural allies for GRB work.

As the MF implemented GRB exclusively as a PFM enhancement, focus was often removed from the structural gender issues within budget programmes, applying a more simplistic approach of “understanding who the beneficiaries are”.

Therefore, stronger cooperation between the MF and gender mechanisms (Ministry of Social Policy's Department for Gender Equality, State Commissioner for Gender Equality and others) would enhance the focus on gender objectives and certainly contribute to further strengthening GRB in Ukraine. We recommend that in the next steps of GRB work, larger gender issues are taken as part of the analysis, including:

- Care economy
- Overall funding envelopes and fiscal space
- Cross-cutting gender issues

In addition, we suggest that a GRB Statement is published as part of the budget.

A GRB Statement is an accountability or planning document that shall be published with the budget and contain information on the gender impact of budget policies and planned next steps.



**Group of trainers in GRB who successfully completed training for trainers in GRB in 2019**

## The quality and degree of changes in the context of budget programme analysis

While a large number of budget programmes were analysed and improved, most of the changes are directed towards statistical changes and indicators and, to a lesser degree, substantial adjustments of the budget programmes and related budgeting to contribute to more gender equality. Focus on gender analysis of budget programmes revealed the limitations of a compartmentalised approach as it was often difficult to capture cross-cutting gender issues and the necessity of working towards substantive gender equality.

Political support for changing budget programmes according to recommendations to make them more gender responsive was needed and often lacking. Thus, many programmes that showed gender gaps remained unchanged.

All results of gender analysis of budget programmes are available and can be used for more systematic changes in sectoral policies and budget programmes should the political support for this increase. Enduring political commitment and leadership offering clear direction on GRB implementation is a crucial element of successful GRB implementation and delivering on gender equality priorities.

### Lack of sex-disaggregated data

The lack of data broken down by sex and full-scale gender statistics is a considerable obstacle to using the gender-based approach in the budget process. Collection and analysis of gender-disaggregated data is critical to the gender analysis

of programmes financed from the state and local budgets. Performing gender analysis becomes very expensive in terms of time and staff workload if there are no established procedures for collection of such data and no relevant forms of statistical and administrative reporting. Therefore, the project actively cooperated with KSUs and the State Statistics Service during 2015–2020 to amend administrative and statistical reporting forms according to the recommendations drafted during gender analysis of programmes by the GRB WGs in regions. Moreover, the project contributed to the design of indicators for monitoring of the gender equality situation (indicators approved by the CMU Order of 2 December 2020). In addition, the project systematically supported the preparation and publication of the *Women and Men* statistical digests by the chief statistics directors in oblasts and Kyiv city. By the end of 2020, 70 such digests were published.

### Staff turnover

This factor was one of the key constraints throughout the project period, both in ministries, oblasts and Kyiv city. Changes in the structure of ministries mainly resulted in changes to GRB WG membership. This factor entails the loss not only of an institutional memory but also of responsibility for the realisation of the previously drafted recommendations on GRB implementation. Staff turnover resulted in the need for periodic delivery of trainings for the staff of newly established structural units and training of new WG members. Systematic expert advisory support and training of GRB trainers, who engage in performing gender budget analysis and disseminate the GRB knowledge among the budget process actors, partially resolved this issue.

## Need for stronger political and legislative support

Since the legislation still contains no binding provision concerning the use of the gender responsive approach in the budget process, the KSUs encounter difficulties in GRB implementation at both state and local levels.

Legislative formalisation of the gender responsive approach would increase the level of responsibility of civil servants and local government officials as regards consideration of a gender perspective in the documents used in the budget process.

During its activity period, the project provided support to the MF and the Ministry for Development of ATCs for amending the regulations and legislative acts that govern budget relations, particularly the Budget Code of Ukraine, the draft Law of Ukraine “On Local Self-Governance”, etc.

Despite the challenges, we can confidently say that the foundation for GRB has been firmly set in Ukraine, and we are confident that the next steps towards a more equitable budget process are yet to come.





*Meeting of all KSUs in the Ministry of Finance in 2019.*

### **Some of the developments we hope to see in the years to come:**

1. Full integration of GRB officially in the Budget Code and budget processes of Ukraine by 2024 and obligatory application of already approved related methodological guides, instructions and corresponding handbooks by KSUs;
2. Mandatory development of binding internal regulatory frameworks in KSUs;
3. Creation of indicators on gender gaps and establishing budget/gender policy connections;
4. Establishment of an institutional and coordination framework in the Government on GRB policy by determining a lead coordinating institution, distribution of functional responsibilities (e.g. MF, MSP, line ministries), the cross-cutting GRB role of Commission for Coordination of Interaction among Executive Authorities for Ensuring Equal Rights and Opportunities of Women and Men and interaction with other inter-institutional coordination bodies at the central and regional levels;
5. Improved donor coordination on GRB issues in delivery of various projects; and
6. Permanent application of the GRB project's resource base and involvement of know-how (local project experts, trainers and training graduates) in the ongoing GRB process.

For further information, contact:

### Maja Bosnic

**NIRAS** Business Development Director

M: +46 73 088 49 50

L: +46 8 545 533 34

E: [maja.bosnic@niras.se](mailto:maja.bosnic@niras.se)

### Catharina Schmitz

**NIRAS** Sector Lead Gender Equality & Human Rights

M: +46 70 768 45 83

L: +46 8 588 318 16

E: [catharina.schmitz@niras.se](mailto:catharina.schmitz@niras.se)

Hantverkargatan 11B

Box 70375

112 21 Stockholm

Sweden

[www.niras.com/dc](http://www.niras.com/dc)