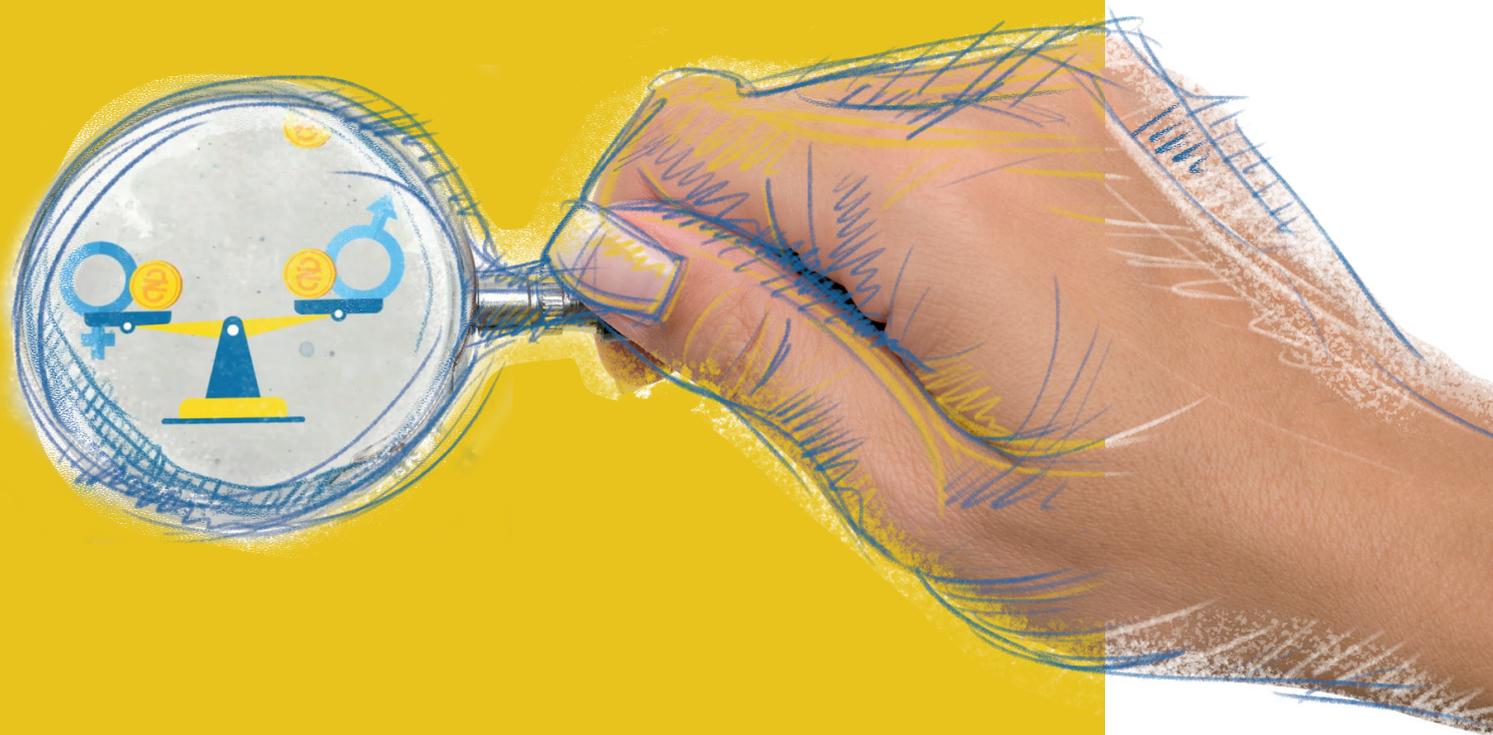


GENDER-RESPONSIVE BUDGETING IN UKRAINE

Final project Implementation report

2013–2020



GRB
project

FUNDED BY



MAIN PARTNER



IMPLEMENTED BY

NIRAS

CPM



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Abbreviations and acronyms

| | |
|--------------------------------|---|
| AIC | Agro-industrial complex |
| ATC | Amalgamated territorial community |
| Caucus | Inter-faction deputy association |
| CEA | Central executive authority |
| CMU | Cabinet of Ministers of Ukraine |
| CYSS | Children's and youth sports school |
| GRB | Gender responsive budgeting |
| GRB project, project | Gender Budgeting in Ukraine project |
| GRB WG | Working group to established to integrate a gender approach in the ministry/oblast budget process |
| IMF | International Monetary Fund |
| KCSA | Kyiv City State Administration |
| KSU | Key spending unit |
| MES | Ministry of Education and Science of Ukraine |
| Methodological Recommendations | Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process |
| MF | Ministry of Finance of Ukraine |
| MIA | Ministry of Internal Affairs of Ukraine |
| MSP | Ministry of Social Policy of Ukraine |
| MYS | Ministry of Youth and Sports of Ukraine |
| NGO | Nongovernmental organization |
| OSA | Oblast state administration |
| PEFA | Public Expenditure and Financial Accountability |
| PFM | Public Financial Management |
| SIDA | Swedish International Development Cooperation Agency |
| SSS | State Statistics Service of Ukraine |
| UN Women | United Nations Entity for Gender Equality and the Empowerment of Women |
| USAID | US Agency for International Development |
| VRU | Verkhovna Rada of Ukraine |





Introduction

This report provides a detailed account of the gender-responsive budgeting (GRB) story in Ukraine from the GRB project's lenses. The project was implemented jointly by NIRAS (Sweden) and CPM International (Estonia) and funded by the Government of Sweden in Ukraine. Since 2014, the GRB project supported the Government of Ukraine, particularly the Ministry of Finance (MF), in launching and implementing GRB in the country as part of a broader public finance management (PFM) system reform. The end of 2020 marks the finalisation of this challenging but highly successful project according to the internally adopted theory of changes.

This report summarises the shared journey of the project team and stakeholders from the very beginning. It highlights objectives, approach and steps carried out, challenges faced, results achieved and lessons learned. It represents the story of GRB in Ukraine and sets the stage for its future unfolding.

Chapter 2 provides a summary of the project's evolution. It is intended for the reader seeking a snapshot of the main milestones of the GRB process, results achieved, management of acknowledged risks and next priority steps ahead. More detailed (Chapters 3 and 4) set out how the GRB story developed with project's support in line ministries and oblasts and other administrative territorial units. We have devoted Chapter 5 to explaining both the MF of Ukraine's importance and the leadership in the process. Without it, the success of GRB in Ukraine would be less significant. Chapter 6 highlights all other stakeholders who have cooperated with us over the years and provided significant input in embedding the GRB approach in the PFM system in Ukraine.

The final 7th Chapter summarises the challenges the GRB team encountered in the process and highlights some of the lessons learned. We hope these will be useful to all stakeholders wishing to continue the GRB development in Ukraine and make it an even greater success.

The report includes also annexes that provide an evidence base for completed work.



Executive Summary

This report marks the finalisation of the GRB project financed by Sweden in Ukraine since 2014. The consortium of NIRAS and CPM International implemented this project with the MF as its primary beneficiary and counterpart. Multiple stakeholders at all levels of governance in the country and even internationally contributed to the achieved results.

GRB was launched at the state level in Ukraine with the project's start. Since then, the GRB has become an integral part of the budgetary decision-making in the country. The project, working closely with the MF, has been an essential part of this endeavour through awareness raising, capacity development, supporting the development of concept and methodology. The project also included extensive testing and feedback, advising on adjustments to budgeting procedures, tools, and influencing policy-making at all levels. Similarly, the project has worked extensively at the local level bringing the GRB theory and best practices closer to the people.

Context

Since its first steps in the mid-1980s, internationally the GRB work has taken many forms, but the aim always remains the

“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).

“GRB does not require a new approach to budgeting, rather explicit recognition of the existence of gender elements paired with an adaptation and reinforcement of existing institutions and tools. Therefore, GRB is 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).

same: applying a gender lens to Public Financial Management (PFM) institutions and practices to ensure women and men get an equal piece of the public service pie. Such aspiration is in line with the general PFM reform objective of allocative efficiency.

The initial intent

In Ukraine, as internationally, the GRB challenges a stereotype about budgets and policies benefitting all citizens equally. In reality, it has been proved multiple times, including through the project's work, that this assumption does not hold. Budgetary decisions reflect values, power relations and real political priorities. The population is not homogenous and not all groups in society can equally take advantage of the benefits and incentives arising from budgetary allocations.

PFM and budgeting are the instruments through which countries ensure sustainable, effective and efficient policies

to benefit society. Applying a gender lens to PFM institutions and practices or gender-responsive budgeting ensures women and men get an equal piece of the public goods, in particular of the service pie. It means a gender-based assessment of budgets and an incorporation of gender perspective at all budgetary processes. It is also about restructuring revenues and expenditures to promote gender equality, as well as girls' and women's development.

Therefore, in the budgeting decisions, our work in Ukraine aimed at increasing awareness about the need for understanding and accounting for different needs of women and men. Without it the existing gender gap across society will not be closed but rather perpetuate poverty and gender inequality. By collecting and assessing data from a gender perspective on various aspects of the population, the government can make informed decisions about applying spending to promote equality and deliver services more effectively and efficiently.

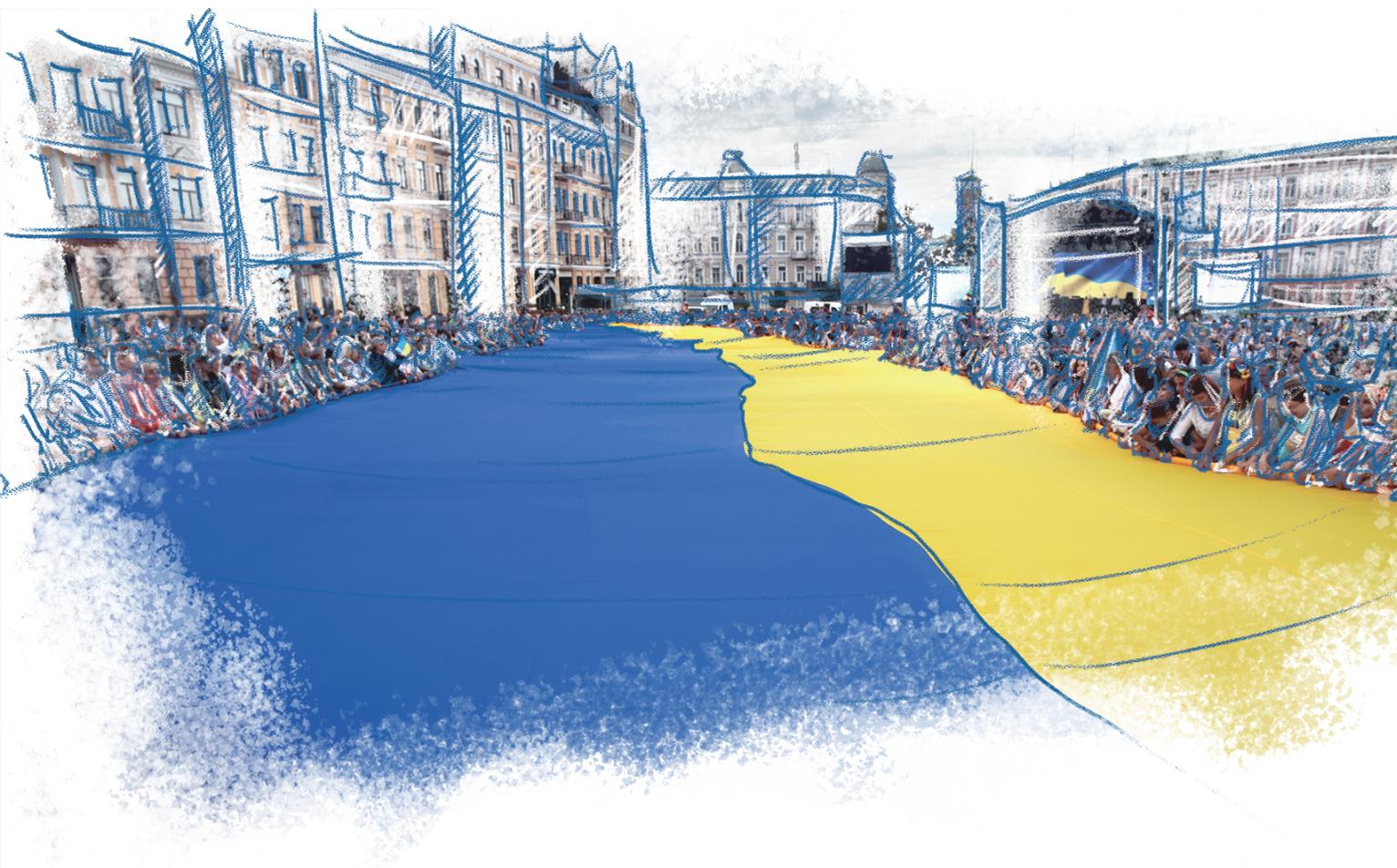
The GRB is an approach by which we ensure specific data on women and men's situations in all PFM processes. This involves a budget that works for everyone's benefit through an

equitable and fair distribution of resources, both in normal budget processes and during emergency crisis measures.

The challenge

When the GRB concept transmitted from the regional piloting to the national level in 2014, the PFM reform was already underway. The GRB challenge was to increase awareness about the benefits of this approach and tune into already ongoing reform, especially that of program budgeting. For the GRB project, it required working with the MF to build the case and identifying ways how the existing budgeting procedures and corresponding institutional capacities needed adjustment to take on board this new approach.

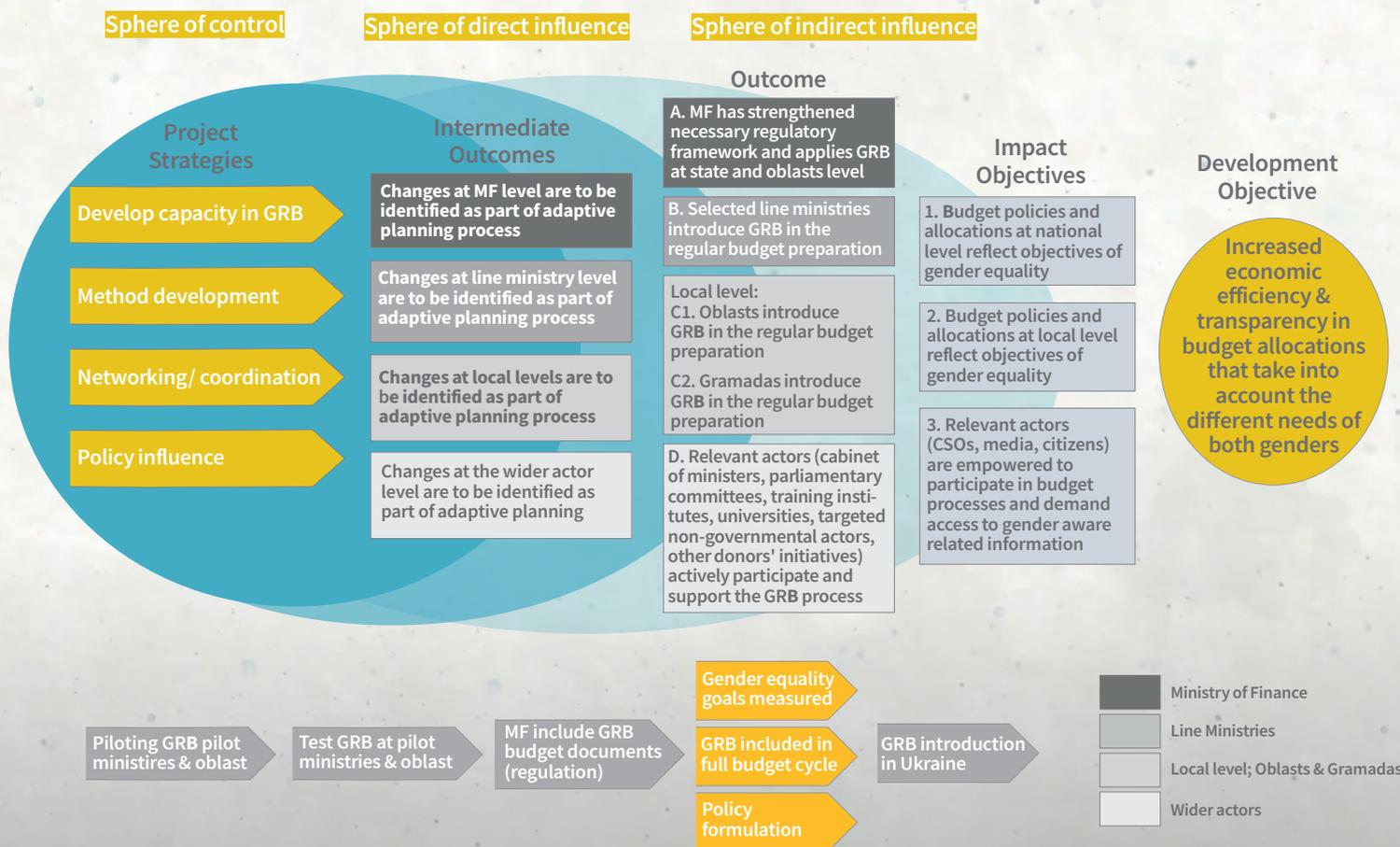
All seven years of the GRB project implementation were marked by turbulent times for Ukraine, from the Revolution of Independence (that coincided with the project launch in late →2013), to several governments and finally the global Covid-19 pandemic (which hit in the last year of project implementation). Despite many challenges, by the end of 2020 the GRB has become a prominent and recognised public finance reform in Ukraine.



The Approach

The GRB project was designed and implemented based on a sound and regularly reviewed Theory of Change Model.

GRB project Theory of Change 2017-2020



The above illustration explains how the intended behavioural outcomes build on project's interventions, such as capacity building, methodological development and policy influencing. It also shows how they feed into the impact and development objective of applying more effective and transparent budget allocations, which consider the needs of women and men in their diversity.

From the very beginning the project's support to the GRB implementation in Ukraine was multi-dimensional and following planned stages.

First and foremost, MF was the nexus of the project's support. A dedicated team of international and local GRB experts worked with the Ministry. It allowed the GRB concept's gradual expansion in the budgeting process, from bounded piloting to mainstreaming into overall PFM

system. Simultaneously, the development and promotion of the GRB took place in line ministries, oblasts and other administrative-territorial bodies. Educational and training institutions and various civil society organizations also engaged in the process during the second stage of the GRB project. Such a strategy created not only awareness but also support to the GRB from many angles.

Second, at the time of kick-starting in 2014, the process was gradual in terms of implementation stages and reflecting a relative novelty of the concept. Thus, awareness-raising, analysis and experimentation were the core features of the initial phase which took place during 2014-15. The emphasis there was on engaging with the MF, pilot line ministries and oblasts as well as building the analytical basis for making the GRB as part of PFM reform. The gender analysis of budget programs and expenditures

was telling a strong case for the GRB. Thus, in 2016, selected line ministries and oblasts moved to tackle the gender issues in their expenditure envelopes proactively. It resulted in GRB mainstreamed into planning documents of those entities and preparing focused GRB Action Plans by them. More oblasts joined the process at the same time.

2017 was the year of GRB institutionalization. In February 2017 the Strategy of the reforming of the PFM system was adopted by government. It included obligation to introduce GRB in the program budgeting.

During this year, the results of the GRB piloting were transformed into proposals of amendments of the regulations governing the budget process. The project's final three years (2018-2020), including its extended validity period, allowed further institutionalizing of the GRB approach in the budgeting process and its tools. The project provided expert support to the MF to develop GRB methodology and tools. The project assisted to strengthen the MF's capacity and all key spending units (KSUs) of state and local budgets, as well as mainstream gender approach in normative and legal acts that regulate the budget process.

This included the GRB in the educational process at higher educational institutions in the advanced training centers for civil servants and local government officials. It contributed to widening the pool of competent GRB specialists in Ukraine and to GRB integration into key reforms of the PFM system.

Looking beyond the project's end, a critical mass of pro-GRB cases are in place, as well as the network of GRB activists and stakeholders. Such development is the basis for making the gender-responsive budgeting approach self-sustainable.

Results

By the same token to international trends, also in Ukraine, the GRB has been "developing incrementally as a strategy for advancing gender equality and women's rights and securing the transformation of public policy institutions". According to the Theory of Changes Model adopted by the project, its impact can be observed at the level of:



Strengthening gender equality: through taking into account women's and men's needs when developing and implementing budget-funded programs; and enhancing targeted focus, accessibility and quality of public services for women and men in all their diversity; strengthening of gender justice in budget allocations.

Few vivid examples of the GRB impact on women's and men's life:

- Oblast of Chernivtsi saved over 6 mil UAH, created a register of patients that is sex-disaggregated and rearranged drug distribution all after gender analysis of the budget programs "Treatment of patients with diabetes mellitus and diabetes insipidus in 2017".
- 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.
- Analysis of Kyiv city program in the physical training and sports sector allowed to establish sport groups according to girls' and boys' interests, and only in the first two years the number of girls who engaged in sports activities in city of Kyiv was 9% higher.

Ukraine's place in the world



Inclusion of the GRB in full budget cycle: the regulatory legal acts approved by MF correlate with each budget process phase. The project also submitted its recommendations on amendments to the Budget Code of Ukraine and some other regulatory legal acts so that GRB can be systematically integrated into the full budget cycle. Policy formulation: as of 2017, the government's adopted PFM Reform Strategy for 2017-2020 committed to the GRB. During 2020 the Strategy was being updated and extended time-wise and further rollout of the GRB was part of it.

Overall gender equality discussions, which have been a minor element in a fiscal and financial debate in the past, are now a central part of public finance discourse and an essential segment of measuring and reporting budget programs across sectors. Through building and awareness at the government level, the GRB project has laid the foundation for sustainable and continuous work on making the budget process in Ukraine more equitable, transparent and gender-responsive.

Albania, Austria, Belgium, Finland, Iceland, Ireland, Netherlands, Norway, Northern Macedonia, Sweden, **Ukraine**



Bangladesh, Indonesia, India, Japan, Korea, Pakistan, Philippines, Sri Lanka...



Australia, Fiji, Samoa...

International context and resonance

Today, GRB is part of the PFM systems 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 closing gender gaps and women's advancement. Others have begun trying to systematically collect information on the different needs of women and the differential effects of fiscal policies

on women and men, building this information into PFM system.

Ukraine has been, not only learning from these trends, but also actively contributing to it. Country's progress with the GRB has been noticed internationally. It contributed globally to developing new approaches to gender-oriented budgeting. Thus, during the project implementation, the GRB was up-taken in the metrics used to assess all countries' PFM systems. The so-called Public Expenditure and Financial Accountability (PEFA) framework now encompass the GRB indicator. While this significant development took place, the project has maintained close collaboration with the PEFA Secretariat.

The International Monetary Fund (IMF) also noted Ukraine's success in leading the GRB. On the 7th of November of 2016, the Managing Director of the IMF Christine Lagarde said: "I take off my hat to Ukraine and Austria for the GRB implementation".

Going forward

The GRB project, jointly with other stakeholders promoting gender equality agenda in Ukraine, has helped the government establish the basis for better decision making, including when taking budget allocation decisions. Making progress for women and girls is also crucial for achieving the 17 Sustainable Development Goals by 2030, as set by the United Nations (UN) and agreed by the member countries, including Ukraine. The 2030 Agenda has Gender Equality as one of its main ambitions, with a dedicated goal (SDG 5) which includes a broad plea to end discrimination between women. The project has contributed to the development of a list of indicators in terms of which data are collected for monitoring gender equality, in the framework of the Sustainable Development Goals. This list was approved by the order of the Cabinet of Ministers of Ukraine dated 02.12.2020 № 1517-p.

GRB is an essential tool to achieve this gender equality agenda objective and many UN targets across the SDGs. The GRB can serve throughout the budget cycle to analyse and alert about adjustments needed in resource allocation decisions and monitor and analyse the effects of such decisions. Going beyond this, it can shape policies underlying the budgetary decisions and therefore leading to more gender-equal outcomes for all of the society in Ukraine. The GRB project has been the stepping stone in generating awareness and building initial capacity to apply gender-oriented budgeting in the above perspective. In the further, it can lead to a sustainable understanding and support for gender equality objectives in policy-making and budgetary allocations in Ukraine.

Line ministries introduce GRB in the budget process at the state level

Outputs

1.1.1 Gender analysis of budget programs in (pilot) line ministries

1.1.2 (Pilot) line ministries have knowledge to undertake pilot work on GRB

Intermediate Outcomes

1.1 GRB relevant instructions used by line ministries

Outcomes

1. Line ministries introduce GRB in the budget process at state level



History of work with key state budget spending units

Early in 2015, the GRB project started working with four pilot ministries:

- The Ministry of Social Policy of Ukraine
- The Ministry of Youth and Sports of Ukraine
- The Ministry of Health of Ukraine
- The Ministry of Education and Science of Ukraine.

The work was going on by means of:

- signing trilateral agreements between the MF (the project beneficiary responsible for the GRB implementation in Ukraine), the GRB project and a relevant ministry;
- establishing (by ministerial orders) official GRB Working Groups (GRB WGs) headed by the deputy ministers;
- adopting an Action Plan for GRB Implementation in each individual ministry;

- undertaking gender analyses of selected budget programs and formulating recommendations to overcome the gender gaps found during the analysis;
- presenting the results at quarterly meetings of the Coordination WGs under the MF.

To ensure official cooperation between the project, the MF and line ministries, trilateral agreements were signed. The agreements provided a legal foundation for the undertaking of all planned activities for GRB implementation by their parties with line ministries, including establishment of the GRBWGs, gender analysis of ministry budget programs, making subsequent amendments to the budget programs, inter alia based on the findings of the gender analyses carried out by the GRB WGs in oblasts and Kyiv city and the elaboration of recommendations and proposals for amendments to the documents used in the budget process. Such trilateral agreements were entered into with the Ministry of Social Policy of Ukraine, the Ministry of Youth and Sports of Ukraine, the Ministry of Education and Science of Ukraine and the Ministry of Health of Ukraine.

Gender responsive approach in the budget process means considering gender aspects at all budget process stages and highlighting the focus on ensuring equal rights and

opportunities of women and men (gender equality) in relevant budget documents.

Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process
MF Order No. 1 of 2 January 2019

From 2018 on, the project expanded its activities and extended its expert advisory support concerning the use of the gender responsive approach in the budget process to all key spending units of the state budget (KSUs). This means that with the direct assistance of the project team, all of the KSUs analysed at least one of their budget program from a gender perspective.

Expanding the GRB Project activities at the state level



From 2019 on, memoranda on cooperation were signed with those KSUs which expressed their interest, to undertake more in-depth work:

- Ministry of Internal Affairs of Ukraine;
- Ministry of Defence of Ukraine;
- State Fund for Youth Construction;
- Ministry for Development of Communities and Territories of Ukraine;
- Ministry of Culture and Information Policy of Ukraine;
- National Guard of Ukraine;
- State Audit Service of Ukraine;
- State Committee for Television and Radio Broadcasting of Ukraine;
- National Academy for Public Administration under the President of Ukraine;
- National Agency of Ukraine for Civil Service;
- Accounting Chamber of Ukraine.



More in-depth work means that these institutions established special GRB WGswho selected and analyzed their programs. These institutions achieved the most tangible results in the GRB work due to the commitment of their staff.

During the joint activities of the GRB project experts and KSU representatives, gender-disaggregated data were collected, gender analysis of the selected programs was performed and recommendations were drafted as regards integration of gender aspects in the documents related to the budget process. In total the recommendations concerning narrowing gender gaps, eliminating gender-based discrimination and meeting the needs and interests of women, men and/or their groups were prepared that year for 25 programs financed from the state budget.



Gender analysis of budget programs

The main components of applying a gender-based approach in the budget process in Ukraine are as follows:

- 1 Review of regulatory legal acts and other documents containing information on gender equality
- 2 Gender analysis of budget programs
- 3 Decision-making based on results of gender analysis of budget programs
- 4 Monitoring of gender sensitive budget programs



Gender analysis of budget programs is a key component in the gender responsive approach implementation in the budget process and all public services in Ukraine are financed through budget programs. The project encountered the fact that budget programs are often, not only gender neutral, but also not human-centered, which means that it is not clear who the program shall benefit and on what need.

Gender analysis of programs financed from the state and local budgets is a study to determine the extent to which the services provided through the programs meet the interests and satisfy the needs of women, men and/or their groups. The gender analysis results in recommendations concerning improvement of the programs (services/activities) financed from the state and local budgets, considering budget and sectoral policies through the gender lens (impact on different groups of women and men). GRB ensures targeted and intended use of public funds and enhances budgeting efficiency, transparency and fairness.

In the course of work with the pilot ministries, four budget programs were analyzed in 2015 with the project's expert support:

- “Activities for social, labour and occupational rehabilitation of persons with disabilities”;
- “Implementation of the state policy on families with children”;
- “Implementation of the state youth policy activities and state support for youth and children’s organizations”;
- “Development of physical training, high-performance and reserve sports”.

Gender gaps and negative trends in catering for the needs and meeting the interests of girls and boys, women and men, were found in all the programs. These outcomes allowed to build an evidence base concerning presence of disparity in the allocation of public funds between women and men within the framework of budget programs. The above-mentioned finding influenced decision-making by line ministries as regards amending budget programs, statistical reporting forms, regulatory legal acts, etc. In total, amendments were made to **34 regulatory legal acts** that govern relations in respective sectors (Annex 1).

During 2015-2020, **more than 100 programs** financed from the state budget were analyzed with the project's expert support, in sectors such as education, health care, physical training and sports, agriculture, security, construction, financial control and audit (Annex 2). The analysis led to a change in mindsets and a change in programs to make them more responsive to the needs of women and men. During the joint activities of the GRB project experts and KSU representatives, gender-disaggregated data were collected, gender analysis of the selected programs was performed and recommendations were drafted as regards integration of gender aspects in the documents related to the budget process. Relevance of applying the gender responsive approach and the KSUs' growing demand for the expert advisory support from the project are explained. This is done by the challenges of time which force the authorities to distribute funds between women and men belonging to different groups in a more fair and targeted way for the sake of effective utilization of financial resources.

Based on results of gender analysis of the budget program "Financial support for activities in the agro-industrial complex by means of reducing the cost of credits", the following was found:

- The number of the AIC economic entities which are headed by women and which received state financial aid in 2018 was 74 enterprises (10.3%) of the total number of 719 enterprises. The number of the AIC economic entities which are headed by men and which received state financial aid in 2018 was 645 enterprises (89.7%) of the total number of 719 enterprises. The difference in this indicator shows that the number of men-headed AIC economic entities among those which received state financial aid is almost 80% higher than the number of such women-headed AIC economic entities.
- It was found that 546 AIC economic entities (76%) used short-term credits. Of them, 61 AIC economic entities (11%) headed by women used short-term credits; 485 AIC economic entities (89%) headed by men used short-term credits. The difference in this indicator shows that the number of men-headed AIC economic entities among those which used short-term credits is 78% higher than the number of such women-headed AIC economic entities.
- Medium-term credits: 265 AIC economic entities (37%) used medium-term credits, including: 29 AIC economic entities (11%) headed by women and 236 AIC economic entities (89%) headed by men. The difference in this indicator shows that the number of men-headed AIC economic entities among those which used medium-term credits is 78% higher than the number of such women-headed AIC economic entities.

- For the AIC economic entities headed by women, the amount of compensations for short-term credits was UAH 15,915.64 thousand (7.5%). For the AIC economic entities headed by men, the amount of compensations for short-term credits was UAH 195,157.5 thousand (92.5%). The difference in this indicator shows that the amount of short-term credits obtained by men-headed AIC economic entities is 85% higher.
- For the AIC economic entities headed by women, the total amount of compensations for medium-term credits was UAH 6,526.03 thousand (12%). For the AIC economic entities headed by men, the total amount of compensations for medium-term credits was UAH 48,313.78 thousand (88%). The difference in this indicator shows that the amount of medium-term credits obtained by men-headed AIC economic entities is 76% higher.

This analysis indicates gender gaps existing in the agro-industrial complex and shows the need for provision of targeted support to the women heads of the AIC entities.



With the project's expert and advisory support, proposals and recommendations were drafted concerning integration of gender aspects in **55 budget requests**, reflecting the measures taken by the KSUs to reduce gender gaps, eliminate gender discrimination and meet the needs of women, men and/or their groups (Annex 3).



Ministry of Internal Affairs of Ukraine was one of the leading ministries when it comes to results of their work on applying gender equality perspective in programs. Namely, they have analysed almost half of their budget programs (over 40%). Security sector is traditionally showing gender gaps and low participation of women in different professions and institutions. The gender analysis therefore revealed a number of gender issues, namely women's unequal representation in various position categories and differences in expenses on business trips in men's favor in such institutions as the MIA Central Office, the National Police of Ukraine, the State Migration Service of Ukraine, the State Emergency Service of Ukraine, the National Guard of Ukraine and the State Border Guard Service of Ukraine. At present, considerable progress is observed in the use of the gender responsive approach in the MIA's budget process: in particular, 20% budget program requests for 2021-2023 are gender sensitive!

For example: analyzed program of Ministry of Internal Affairs "Staff training at higher educational institutions with specific training conditions" showed there gender gaps in MIA higher institutions between students of different qualification levels and areas of studies. As result, gender aspects were implemented into budget program, in particular performance indicators of quality "The percentage of women among cadets studying in higher education institutions of the Ministry of Internal Affairs of Ukraine", "The percentage of women among adjuncts, doctoral students, as well as persons obtaining a master's degree, studying in higher education institutions of the Ministry of Internal Affairs of Ukraine", "The share of graduates who received a document on education with honors, in the total number of graduates (including women)" etc.



As a result of the work done only in 2020, **43 budget program passports** of key state budget spending units out of 370 monitored included gender aspects.

Integration of gender aspects in the budget program passports facilitates channelling of public funds to meet the needs of women and men of different ages and residence as well as allows measuring the impact of such program activities on reduction of gender gaps. Including gender aspects in the budget program passports provides managers with information about people (their sex, age, place of residence, etc.) and about their access to the public services delivered within the program implementation framework. It also provides understanding of the steps needed to reduce the gender gaps existing in a respective sector, via a budget program.

The gender analysis of budget programs in the field of sports revealed a low percentage of girls among pupils of children's and youth sports schools (CYSSs) – at most 25%.

The Ministry of Youth and Sports of Ukraine, assisted by the GRB project, and following gender analysis of sports programs in oblasts, introduced new activities to promote participation on girls in sports and funded them from their budget. One of the first such activities was conducted in Kherson, Mykolaiv and Kropyvnytskyi under the title The Girls' Day at CYSSs. The main goal of the event was to popularize sports among girls and to increase their number at the CYSSs. Ukrainian championess's – Alina Shaternikova (two-time world championess in boxing, Vice President of the Professional Boxing League of Ukraine) and Olena Kostevych (Olympic, world and European championess in pneumatic pistol shooting) – were invited to take part in the exciting sports shows.



The events were actively supported by local mass media. Due to the events and information campaign conducted, the number of girls at CYSSs only in that year increased by almost 2%; in absolute terms, it is equal to 200 thousand persons.



Involvement of women and girls in sports promotes not only good health but also development of their leadership skills, independence, activity and competitiveness. All these qualities enable empowering girls and women and allow them to build their professional and family life at their own option. Subsequent similar activities continue to be organized to close this gender gap perceived in all sports programs analysed.



In budget requests for 2021-2023, the gender-based approach was applied by **29** key state budget spending units (35%) under **46 budget programs** (Annex 4).

To ensure sustainability and transparency of the results attained, the project Team created an interactive online map containing information about the analyzed programs financed from the state budget as well as highlighting outcomes of implementation of the gender responsive approach in the CEA budgets and policies.

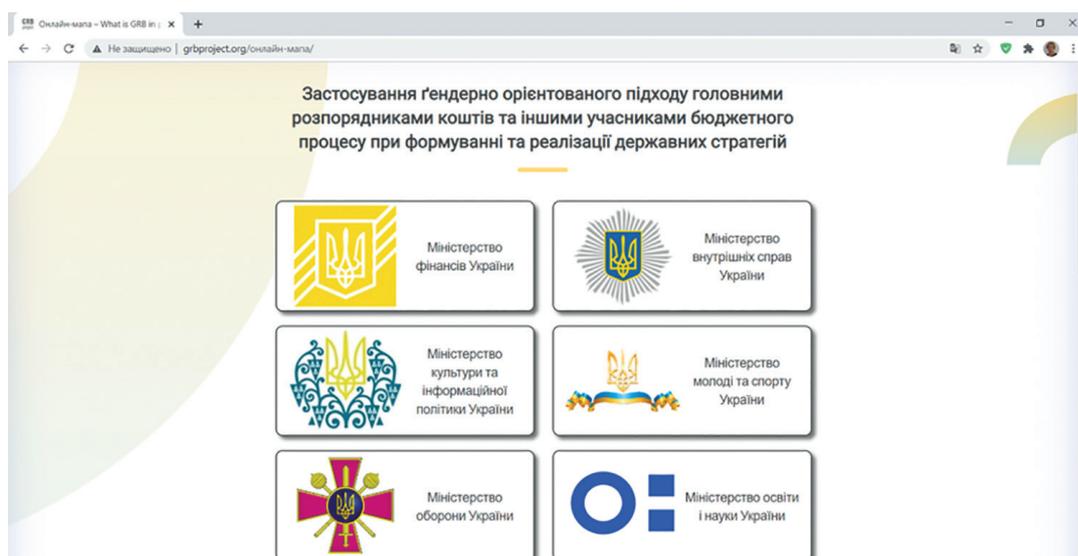
Building capacity of KSU specialists for the use of the gender responsive approach in the budget process

Realizing that availability of skilled specialists possessing knowledge and practical skills for the use of the gender-based approach in the budget process is a key aspect in GRB introduction. The project focused on capacity building throughout its implementation. The challenge faced by the project experts consisted of low awareness of civil servants on the gender policy being implemented in Ukraine as well as of the prejudice and misperception of gender problems generally.

During 2015-2017, knowledge and skills for the use of GRB were acquired by the GRB WG members from the pilot ministries, representatives of line ministries and specialists of raion structural (social protection) units under the umbrella of the Ministry of Social Policy of Ukraine. Overall, **502 persons** improved their skills in 2015-2017.

During **2018-2020**, the GRB project delivered training activities for 76 KSUs of the state budget as for 10 educational institutions of the MIA system. **603 persons** strengthened their capacity concerning the use of the gender-based approach in the budget process.

As a result, **1,105 civil servants** of the state level acquired knowledge on gender mainstreaming and practical skills for the GRB use.



Amending KSU strategic documents, legislative acts and regulations

The project Team was diligently working towards integration of the gender-based approach in the KSU strategic documents, legislative acts and regulations as of December 2020. **34 normative and legal acts** of CEA include gender aspects:

- **5 orders of Cabinet of Ministers of Ukraine;**
- **5 orders of Ministry of Finance of Ukraine;**
- **9 orders of Ministry of Social Policy of Ukraine;**
- **7 orders of Ministry of Youth and Sports of Ukraine;**
- **6 orders of Ministry of Education and Science of Ukraine;**
- **2 orders of Ministry of Culture and Information Policy of Ukraine.**







In 2020, it provided its proposals as regards amending:

- **State Target Program “Youth of Ukraine”;**
- **State Target Social Program for Development of Physical Training and Sports through 2024 (Annex 5);**
- **Law of Ukraine “On Culture”;**
- **Methodology for Assessment of Gender Impact of Reforms developed by the Ministry of Internal Affairs of Ukraine.**

Outcome 1

“Line ministries introduce GRB in the budget process at the state level” achieved, which is proved by the following:

- **Gender analysis performed of more than 100 programs financed from the state budget;**
- **In 2020, 43 budget programs of key state budget spending units include gender aspects;**
- **The gender-based approach in budget requests for 2021-2023 was applied by 29 key state budget spending units (35%) under 46 budget programs;**
- **Amendments made to 34 regulatory legal acts governing relations in respective sectors;**
- **Sex-disaggregated data are being collected;**
- **1,105 civil servants acquired knowledge and practical skills for the use of GRB.**



Oblasts, raions, cities of oblast significance and ATCs apply GRB in regular budget process

Outputs

2.1.1 Regions have knowledge to undertake pilot work on GRB

Intermediate Outcomes

2.1 Oblasts, raions, cities of oblast significance and ATCs have knowledge to undertake work on GRB

2.2 Oblasts, raions, cities of oblast significance and ATCs included a gender perspective in their budget programs

Outcomes

2. Oblasts, raions, cities of oblast significance and ATCs apply GRB in regular budget process



History of the project's work at the local level

In 2014, the project started working in four pilot oblasts (Kharkiv, Zhytomyr, Ivano-Frankivsk, Kherson) and Kyiv city.

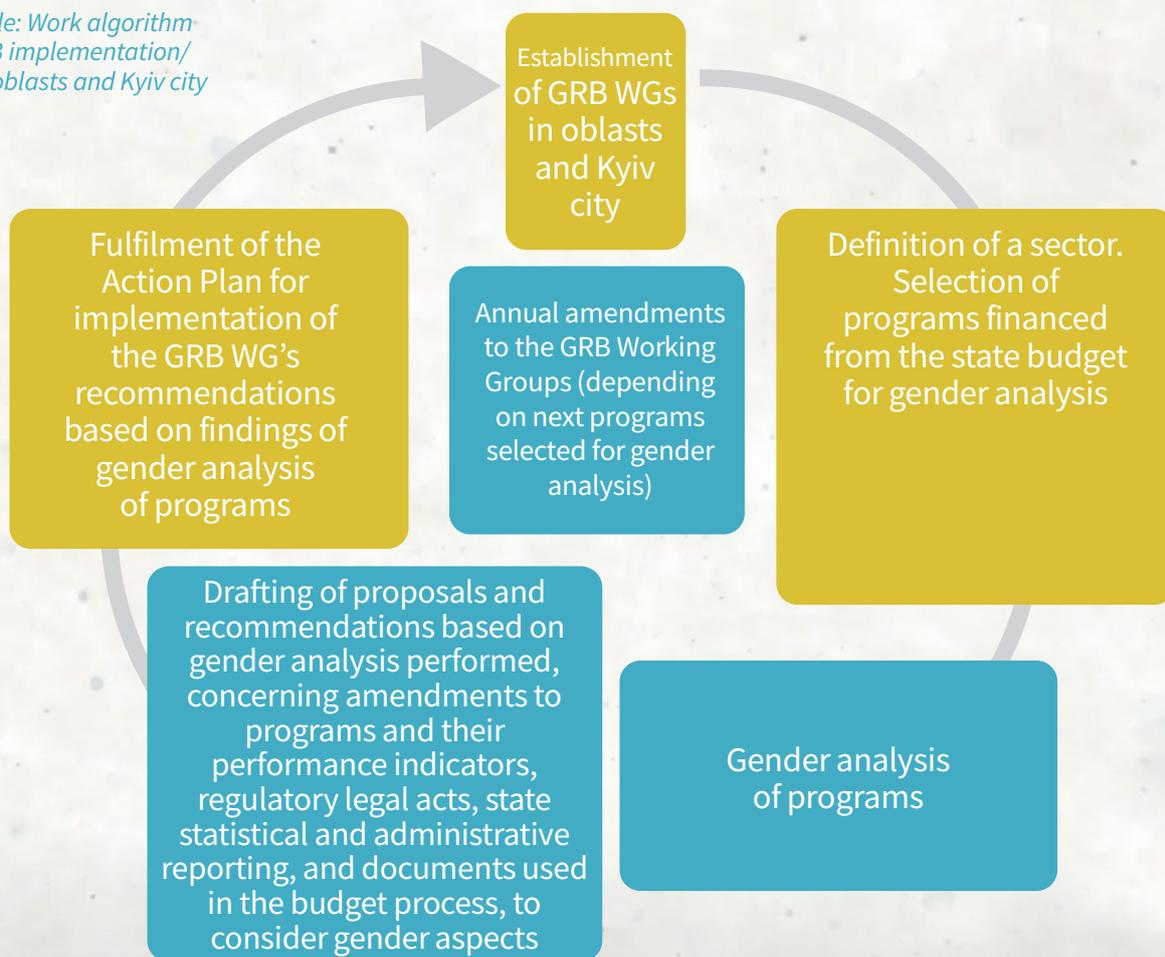
The work was carried out by means of:

- **Establishing the GRB WGs in all oblast state administrations and Kyiv city state administration (OSAs/KCSA);**
- **Appointing official coordinators of the project activities in oblasts and Kyiv city from among heads or deputy heads of the OSA/ KSCA finance departments;**
- **Involving local consultants (facilitators) – independent experts in gender responsive budgeting.**



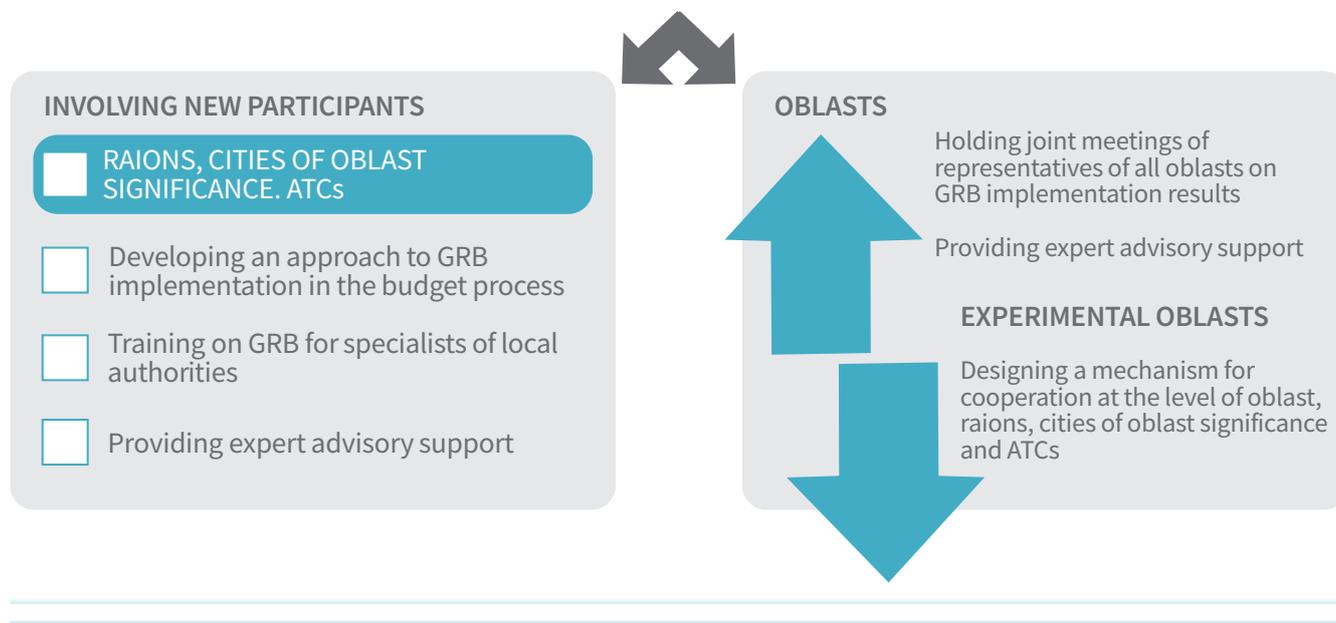
The GRB WGs included: representatives of the OSA finance department, representatives of line departments (depending on which program was chosen for gender analysis), experts from chief statistics directorates, specialists responsible for implementation of the gender policy in the oblasts and Kyiv city and local consultants (facilitators).

Example: Work algorithm for GRB implementation/ use in oblasts and Kyiv city



From year to year, the project was expanding its activities and engaging new oblasts. As of the end of 2018 all oblasts and Kyiv city were covered by the GRB application work and all the administrative-territorial tiers were covered since 2019 – oblasts, raions, cities of oblast significance, and ATCs.

Expanding GRB Project activities at the local level



Gender analysis of budget programs

In 2014, as agreed upon with the MF, budget programs were selected, being most relevant for gender analysis, in sectors such as health care, youth policy and physical training and sports, education, social protection and social security. In these programs, it is rather easy to identify public services and service recipients/users, hence to find gender gaps.

With support from the project, the GRB WGs performed gender analysis of 10 budget programs in four different sectors (Fig. 1).

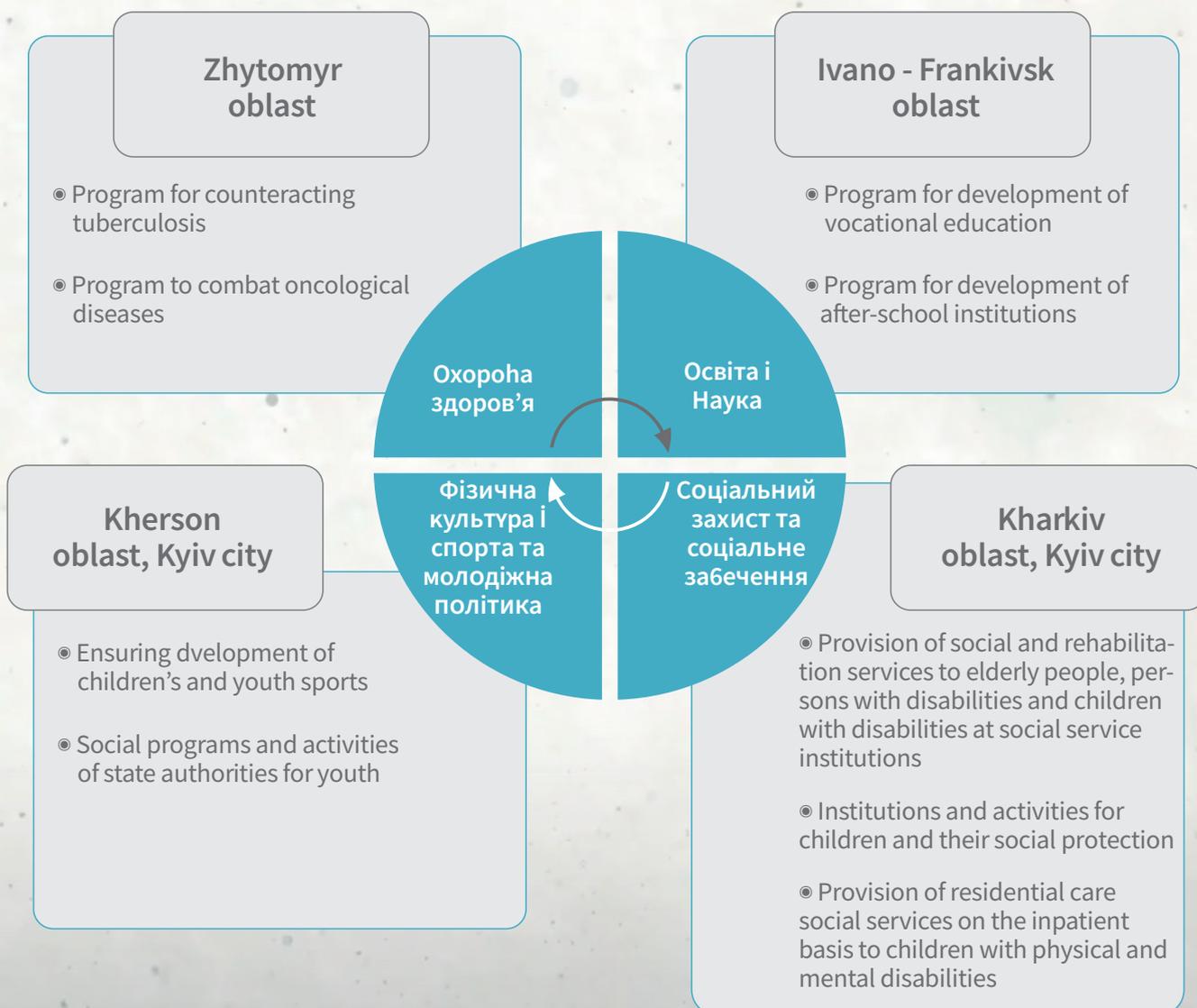
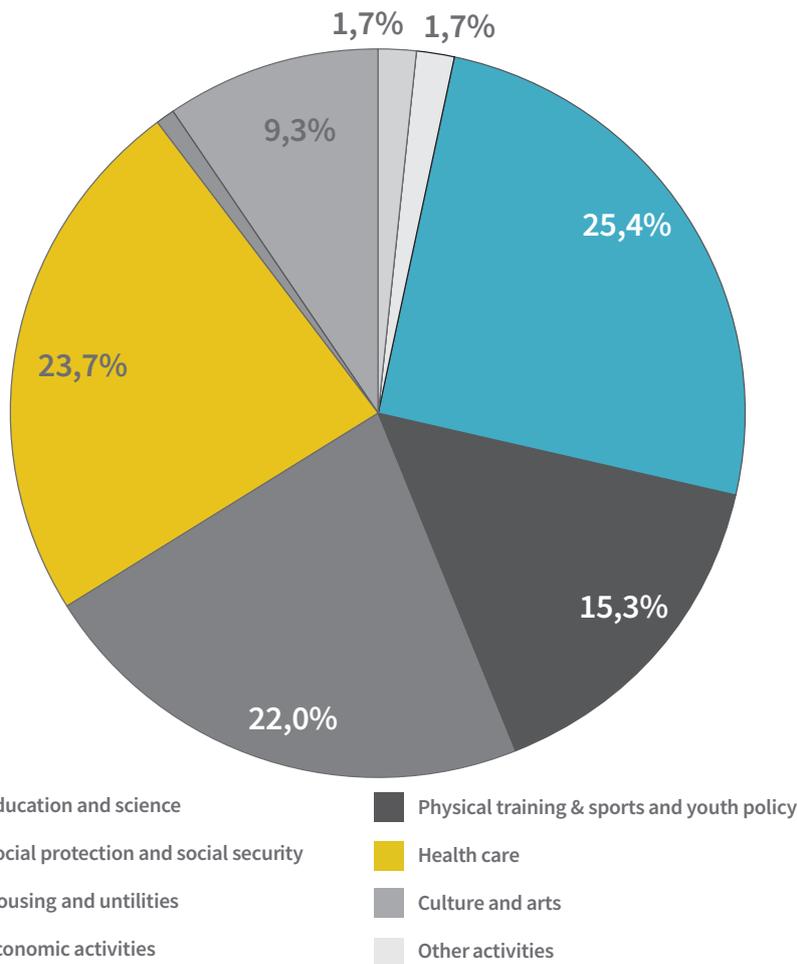


Fig. 1. Programs analyzed in 2015 by the GRB WGs in oblasts

Results of the gender analyses were presented at the All-Ukrainian meeting under the umbrella of the Ministry of Finance Local Budgets Department, which encouraged other oblasts to use the GRB tool.

During **2015-2020**, the GRB WGs in 24 oblasts and Kyiv city **analyzed 118 programs** financed from local budgets in 60 expenditure areas (Fig. 2/Annex 6). As of the end of 2020, 75% of oblast budget programs were analyzed.



Based on findings of the gender program analysis undertaken, the GRB WGs in oblasts and Kyiv city formulated their recommendations and proposals as regards reduction of the gender gaps found during the analyses.

FINANCIAL SUPPORT FOR PHILHARMONIC SOCIETIES, ART GROUPS AND MUSICAL BANDS, ENSEMBLES, CONCERT AND CIRCUS ORGANIZATIONS

(GRB WGs of Chernivtsi, Rivne and Khmelnytskyi oblasts), 2020

Cultural events and offerings are not accessible and attended by all citizen. Analysis of Financial Support for Cultural events in Rivne, showed that urban residents make 84% of them women make 70% among visitors of philharmonic societies.



This indicates limited access of rural women and men to the cultural service provided by a philharmonic society. Women's prevailing over men (about 17%) can be seen both in on-site and visiting concerts as well as at concerts of various art groups. Analysis of expenditure shows that actual expenditure on women who attended philharmonic society concerts in 2019 were twice as high as expenditure on men (UAH 22.9 million for women versus UAH 11.3 million for men). The largest number among the visitors is

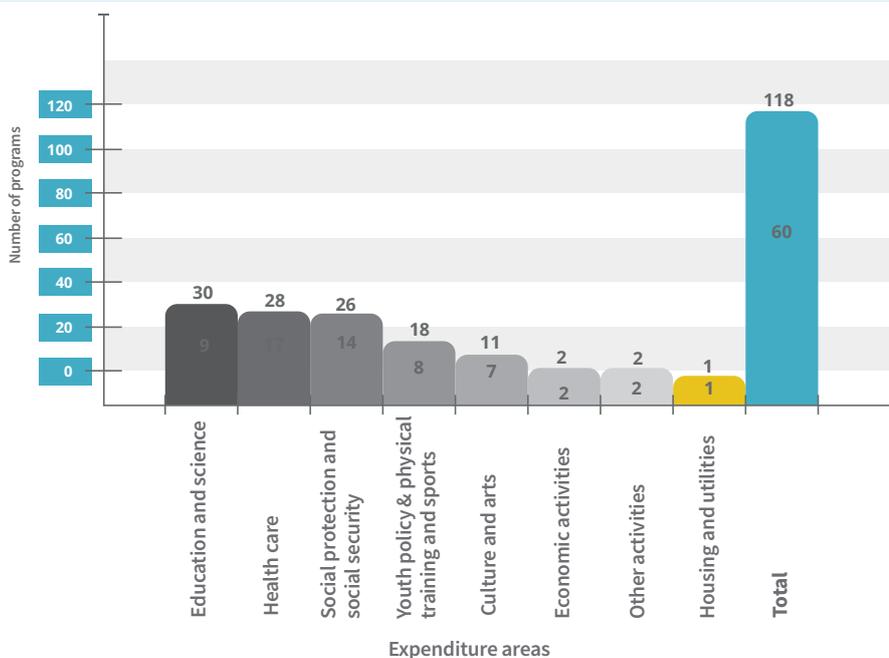


Fig. 2. In 2015-2020, 118 programs financed from local budgets in 60 expenditure areas were analyzed

made up by middle-aged persons – 50.3%. Among the spectators aged 46-60, the number of women is 7 times greater than that of men in this age group.

Women prevail in the total number of staff – 54%. In terms of staff categories, women prevail among artistic staff (51.3%), actors (51.3%), specialists (81.3%), service and technical staff (59.4%). Men dominate among managers (51.6%) and workers (80%).

Men's average monthly wage is higher than women's. For example, men's wage was 10.0% higher than women's in 2019. The above-mentioned trends were also confirmed by the GRB WGs in oblasts and Kyiv city during 2017-2019 in the course of gender analysis of other budget programs in the sector of culture and arts (libraries, theatre's, museums and exhibitions, specialized educational institutions of culture and arts).

Analysis of this program clearly reflects gender norms and roles in the society that shall be challenged. While men shall be encouraged to attend cultural events, performers are predominantly women while managerial positions are occupied by men and overall have higher salaries in this sector.

While this cannot be tackled by changes in only one budget program, WGs discussed the ways to encourage more men and rural area inhabitants to attend cultural events and have suggested other ways to challenge the structural issue of higher pay for men in this sector. In addition, sex disaggregated data is now being collected within this program that will enable further gender analysis.

Successful use of the gender-based approach in the budget process at the local level is indicated by the growing trend in the number of budget program passports which include gender aspects. **Whereas there were only 6 such passports at the oblast level in 2017, their number increased 179 times in 2020 to become 1,075!**

have the gender-based approach implemented in them on the comprehensive basis (in their goal, objectives, funds utilization areas and performance indicators) covering actually all sectors including public administration, housing and utilities, economic activities and other activities (lending).

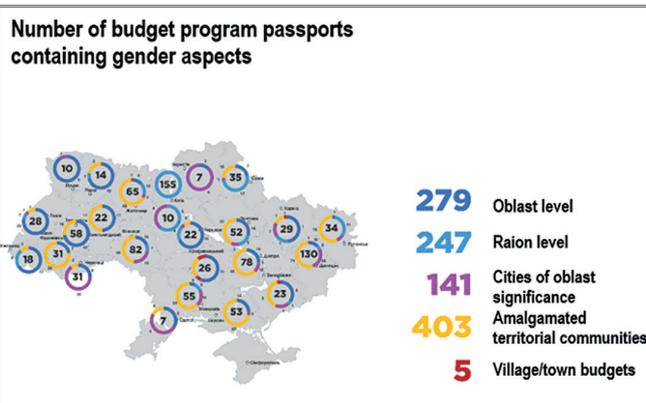
Making amendments to KSU strategic documents, legislative acts and regulations

During 2014-2020, the project arranged vertical and horizontal coordination among oblasts, Kyiv city, line ministries, MF and the State Statistics Service. The established cooperation yielded a lot of positive changes not only concerning the use of GRB but also changes in relevant policies. Mutual understanding between specialists of OSA/KCSA finance and line departments has improved.

As a result, joint efforts of the GRB project, MF and other CEAs enabled making amendments to 30 regulatory legal acts that govern relations in relevant sectors, to model lists of budget programs and their performance indicators, to statistical, administrative and internal economic reporting, to the collection of plans in terms of the network, staff and contingents of the institutions financed from local budgets of oblasts and Kyiv city, and to other documents used in the budget process.

The gender perspective has been integrated in the Model Lists of budget programs and their performance indicators for local budgets:

- Order of the Ministry of Education and Science of Ukraine No. 992 of 10.07.2017 No. 992;
- Order of the Ministry of Social Policy of Ukraine No. 688 of 14.05.2018;
- Order of the Ministry of Youth and Sports of Ukraine No. 4393 of 23.11.2016.



Close cooperation with the Ministry for Development of Communities and Territories within the decentralization reform framework brought positive shifts towards amendments to the Ukrainian legislation. The GRB project used the Council of Donors established under the MDCT as a platform for integrating the gender-based approach in the decentralization reform. Due to the project's efforts, the provision on applying the gender responsive approach in the budget process was integrated in the draft Law of Ukraine "On Local Self-Governance of Ukraine" that is a basic law for regulation of legal relationships in the local self-governance system in Ukraine.

Building capacity of specialists to apply the gender responsive approach in the budget process

Performing the gender analysis would be impossible without systematic training of relevant staff. The most labor-intensive and energy-consuming task for the project team was to convey to the audience the mutual relationship between two seemingly incompatible issues, namely gender equality and budget expenditures. The training process was complicated by low awareness of civil servants and local government officials on the gender equality policy and by their stereotypic thinking.

All members of the oblast-level GRB WGs undertook a series of expanded trainings on:

- Gender and gender equality policy;
- Basics of gender responsive budgeting;
- Methodology of gender analysis of programs.

Staff turnover in the OSAs/KCSA posed a serious challenge to the project. There was a repeated need for retraining of the GRB WGs in the gender equality fundamentals.

Since the GRB WGs in oblasts and Kyiv city chose a new program for gender analysis every year, the GRB WGs were supplemented with new members. This necessitated sectoral specialists to undertake sound training concerning the gender responsive approach in the budget process. Hence, the pool of GRB experts was continually growing, with each region's internal capacity being built.

Remarkably, **during 2015-2020, more than 2,000 local-level civil servants** (84% - women, 16% - men) strengthened their capacity for the use of the gender-based approach in the budget process, 76% of whom were financial experts responsible for the budget policy in the field. These data per se represent the gender structure of the OSA/KCSA specialists. A major share of the trained individuals belongs to the middle-level management, and women in Ukraine prevail at such positions whereas a larger percentage of top management posts are still occupied mainly by men.

As mentioned above, the decentralization reform opened up new opportunities for the project. In 2018, the project extended its operations to other administrative-territorial tiers (raions, cities of oblast significance, and amalgamated territorial communities) for cross-cutting GRB integration in the budget process at the local level. As a result, the project's own efforts to deliver gender budgeting trainings covered 140 ATCs from 4 oblasts (203 persons, 92% being women, 8% men), 24

The goal of decentralization is to create an effective public administration system by means of redistributing power, resources and responsibilities in order to provide a safe and comfortable environment to Ukrainian citizens. Decentralization prompts local governments to assume responsibility for delivery of affordable, quality and efficient services. Using the gender-based approach in the budget process is indispensable in this context because the approach allows seeing the entire variety of needs and interests of women and men and channelling public funds to meet them.

cities of oblast significance (44 persons), and 93 raions (161 persons) since 2018.

Considering that many donor initiatives related to decentralization and PFMS reforms are being implemented at the local level, the project cooperated actively with the projects which implement activities to enhance budget literacy and/or GRB. An example is in 2018 the project, in close cooperation with the U-LEAD with Europe Program, delivered trainings to financial counsellors of the Local Self-Governance Development Centers and applied its best efforts to cover newly established amalgamated territorial communities to sensitize them to the importance of the GRB utilization in territorial communities.

And we did that! For example, the GRB trainings (in cooperation with the U-LEAD with Europe Program) covered 309 ATCs from 18 oblasts during 2018-2020, and 370 persons (90.8% - women, 9.2% - men) acquired knowledge about the gender responsive approach in the budget process. In total, 40% of the ATCs established by March 2020 are covered by the GRB trainings, which is a remarkable achievement by the GRB project and our partner, the U-LEAD with Europe Program. Since no international technical assistance, including the GRB project, does not last forever, one of the project's most important task was to ensure sustainability of the gender responsive approach in the budget process.

At the local level, the functioning of five GRB Trainers Schools for civil servants was an effective mechanism to ensure sustainability on the ground. As of late 2020, the School graduated 58 certified trainers (90% - women, 10% - men) from all over Ukraine who embraced the GRB subject personally, became advocates of this method and remain to be "sources of knowledge" about the gender responsive approach in the budget process. The people employed by 20 OSAs, KCSA and other institutions, now actively deliver trainings and provide advisory support concerning the use of the gender responsive approach in the budget process.

Involvement of graduates of the GRB Trainers Schools in action



3rd National Women's Forum on HIV and AIDS in Ukraine (Tatariv village, Ivano-Frankivsk oblast)



Seminar on GRB at the Rivne Center for Local Development municipality



Workshop on key spending units Chernivtsi on the implementation and application of a gender-responsive approach in the budget process at the local level

Collection and improvement of gender statistics

Another challenge faced by the project is absence of gender statistics and sex-disaggregated data, which often made it impossible to undertake analytical work being part of gender budget analysis. To eliminate this problem, the project emphasised making relevant amendments to statistical and administrative reporting while initiating and financially supporting publication of the *Women and Men* statistical digests every year. Chief statistics directorates in oblasts and Kyiv city issued about 70 such digests during 2015-2020.

The main Department of Statistics in Lviv Region posted a "Gender Statistics" section on its website in free access



The statistical digests enjoyed unparalleled popularity among specialists of public authorities, local governments (when formulating budget requests and budget program passports), scientists, teachers, post-graduates and students, because these digests are rather often the only official source of information containing sex-disaggregated data.

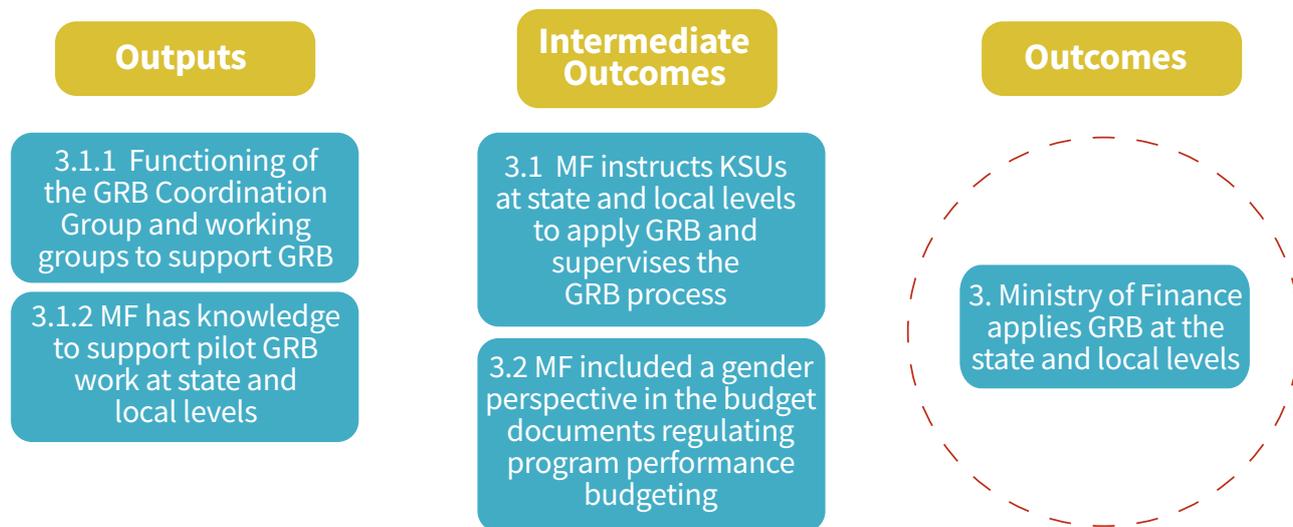
Outcome 2

"Oblasts, raions, cities of oblast significance and ATCs apply GRB in regular budget process" achieved, which is proved by the following:

- The gender responsive approach in the budget process at the local level is being implemented by 24 OSAs, 24 cities of oblast significance, 93 raions, and 449 ATCs;
- During 2015-2020, 118 programs financed from local budgets in 60 expenditure areas were analyzed, which means that about 75% oblast budget programs in Ukraine were analyzed;
- 1,075 passports of budget programs financed from local budgets include gender aspects in 2020;
- More than 2,000 civil servants and local government officials (84% - women, 16% - men) improved their knowledge and acquired practical skills to use GRB;
- The pool of the GRB trainers from among civil servants expanded: 58 persons (90% - women, 10% - men) are ready to disseminate knowledge;
- 70 Women and Men statistical digests were published in oblasts and Kyiv city during 2015-2020 with the project's support.



The Ministry of Finance applies GRB at the state and local levels



Establishment and operation of the Coordination Working Group on implementation of gender responsive budgeting in Ukraine

At the very start of the project activities, the GRB Coordination Working Group (WG) was established to coordinate the process of implementing the gender responsive approach into the budget process, as agreed upon with Sida and led by the Ministry of Finance of Ukraine.

The GRB Coordination Group held its meetings concerning the GRB implementation progress in Ukraine on the regular basis (every quarter). During the meetings, the project team presented results of its activities for respective reporting periods and it's Action Plans for the next reporting period. Besides the Coordination WG's members discussed findings of gender analysis of programs, considered the GRB tool application particularities in each pilot ministry and region and approved decisions as regards further GRB implementation.

The GRB Coordination Group is a collegiate body responsible for promotion of the GRB integration process at both local and state levels, as well as an information platform to discuss the GRB implementation progress at all levels. The group's key task is to agree upon approaches and measures for implementation of the project activities concerning the use of the gender responsive approach in the budget process, promote MF's cooperation with central and local executive authorities for GRB integration, approve a risk mitigation strategy and define mechanisms for addressing the problems arising in the course of GRB implementation in the budget process at state and local levels.

The first meetings of the Coordination WG discussed and agreed upon all strategic matters concerning GRB implementation (selection of pilot line ministries, division of oblasts into clusters and respective fields of analysis, preliminary selection of budget programs, a training program for MF, etc.). Each meeting discussed urgent issues and events concerning the place of the gender theme in the public finance system.

The Coordination WG on implementation of gender responsive budgeting in Ukraine was chaired by the 1st Deputy Minister of Finance of Ukraine and included representatives of all relevant MF departments (State Budget Department, Local Budgets Department, Department for Cooperation with International Organizations, Department of Finance of Health Care and Social Programs, Department of Humanitarian Sphere Finance), pilot line ministries, four pilot oblasts, Kyiv city, SSS, and the GRB project. Quite often, the meetings were attended by Sida representatives who took an active part in discussions, standing the Swedish Government's ground. Later, representatives of the ministries and oblasts which achieved the greatest progress in the use of GRB were involved in the Coordination Working Group.

Building capacity of the Ministry of Finance (MF) specialists for the use of the gender responsive approach in the budget process

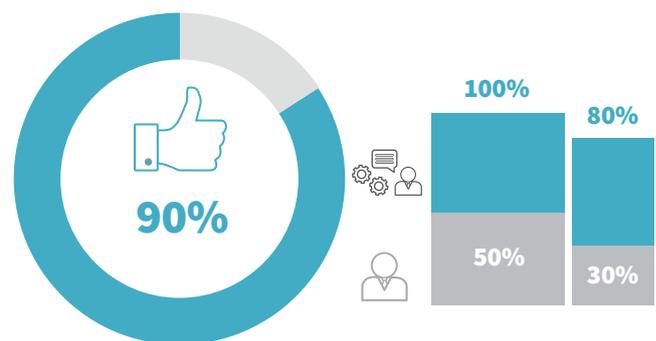
MF in cooperation with the GRB project continuously expands the range of the civil servants in the field of public finance management who possess practical skills of using the gender responsive approach in the budget process. At the start of the project implementation, a series of training activities was held on the MF basis for MF and KSU staff concerning the inclusion of the gender responsive approach in the program performance budgeting, medium-term budget planning, the procedure for defining goals and objectives, formulation of budget requests, etc.

During the project activity period, two GRB Academies were organized and held for specialists of the Ministry of Finance structural units (in 2018 and 2019). Their main goal was to enhance competences of the staff of the Ministry's structural units. The training process included mastering of both theoretical knowledge and practical skills concerning gender analysis of budget programs. A special module dealt with the assessment of a gender perspective in the KSU budget program passports in the course of their consideration and endorsement by specialists of the MF structural units.

GRB Academy: structure of training workshops

- *Module I. Using the gender-based approach in professional activities of the specialists of the Ministry of Finance of Ukraine structural units*
- *Module II. Practice of performing gender budget analysis of programs*
- *Module III. Building managerial decision-making subject to the gender-based approach*
- *Module IV. Improving skills of the use of the gender-based approach within the scope of the specialists' competence*

In the course of a questionnaire survey held in 2019, **90%** of the respondents reported being "very satisfied" with the training. Estimating likelihood of using the acquired knowledge and skills by the training participants in practice, 50% of the respondents stated it is 100% likely while 30% estimated it as 80%.



In total, 82 persons (93% - women, 7% - men) received certificates based on the results of training in the GRB Academies in 2018-2019. They continued to apply the acquired knowledge in practice within the scope of their competence, which should promote sustainable use of the gender responsive approach in the budget process in the Ministry of Finance of Ukraine.



Participants of the GRB Academy, employees of the MF State Budget Department, and the project experts, 2019.

Better capacity of the MF specialists concerning GRB matters was also promoted by the MF representatives' study visits aimed at adopting GRB application experience of some advanced countries of the world (Sweden – 2015, 2016 and 2018; Austria – 2016 and 2017; Albania – 2018). In total, 25 specialists from the MF sectoral structural units, State Budget Department, Local Budgets Department, and Department for Cooperation with International Organizations deepened their knowledge and used the acquired experience in the Ukrainian realia. The study visits also involved representatives of the GRB WGs from oblasts, and specialists from the State Statistics Service and the Office of the Verkhovna Rada of Ukraine.

MF instructs KSUs at state and local levels to apply GRB and supervises the GRB process

The project's work with the KSUs of state and local budgets was going on in permanent cooperation with the MF of Ukraine. Realizing efficiency of GRB as a tool to improve budget effectiveness and transparency, the MF staff were involved in performance of gender analysis of programs at state and local levels on a continuous basis. For example, every WG in the pilot ministries included a specialist from a structural unit of the MF of Ukraine. Representatives of the MF Local Budgets Department coordinated and monitored results of the gender analyses of programs carried out by the GRB WGs in oblasts and Kyiv city. Besides the MF specialists provided systematic advisory support to line ministries, took active part in joint meetings of line ministries and regions, and contributed to implementation of the recommendations drafted on the basis of the gender analysis of programs. This was done in order to ensure complying with the recommendations and making necessary amendments to

the regulatory legal acts, target/budget programs, statistical, administrative and internal economic reports, and other documents.

MF provided permanent management of the KSUs in implementation of the gender-based approach in the budget process. In particular, the MF State Budget Department, in its instruction letter "On preparation of budget requests for the draft State Budget 2016 and the draft State Budget forecast 2017-2018", suggested that the pilot ministries (MSP and MYS) include a gender perspective in the budget requests proceeding from gender analysis results. In response to the MF recommendation, MYS became a ground-breaker and included gender and budget indicators under the program "Development of physical training, high-performance and reserve sports" in the budget request for 2016.

In 2019 and 2020, in its instruction letters to KSUs concerning preparation of budget requests for the subsequent period, MF recommended including the information and indicators which describe the activities aimed at addressing the existing gender issues and at reducing gender inequality in relevant sectors, the formulation and/or implementation whereof is ensured by the respective key spending unit. The information was to be based on findings of the conducted gender analysis of budget programs in accordance with the Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process. Key spending units had to send to MF, within one week from submission of the budget requests, information about consideration of a gender perspective during the formulation of budget indicators for 2020-2022 as per the form provided in Annex 7.

The Local Budgets Department sent letters to oblasts and Kyiv city every year concerning particularities of the local budgets

formulation, pointing out importance of undertaking gender analysis of budget programs and recommending key spending units of local budgets. This is done to include gender aspects in the budget program characteristics by means of the formulation of gender sensitive budget program objectives and respective gender sensitive performance indicators.

Development by the GRB project of proposals and recommendations to legislative acts and regulations that govern budget relations for integration of GRB

During seven years, the advisory support rendered to MF by the project included development of proposals and recommendations concerning integration of the gender-based approach in the legislative acts and regulations that govern budget relations. The goal of that groundwork was to provide a regulatory framework to build a sustainable system of using the gender responsive approach in the budget process in Ukraine.

In 2016-2018, national and international experts, in cooperation with the State Budget Department staff, were working actively to write the Methodological Recommendations for KSUs of State and Local Levels on Implementing and Using the Gender Responsive Approach in the Budget Process (Annex 8).

In 2019-2020, the recommendations drafted by the project experts covered a wide range of regulatory legal acts. MF was provided with recommendations as regards to cross-cutting integration of the gender responsive approach in the Budget Code of Ukraine as well as with proposals on amending the following documents:



- **General requirements to definition of performance indicators of budget programs approved by the Ministry of Finance Order No. 1536 of 10.12.2010 (as reworded by the MF Order No. 553 of 16.06.2015), registered with the Ministry of Justice of Ukraine on 27.12.2010 under No. 1353/18648;**
- **Rules of drafting of budget program passports and their execution reports approved by the MF Order No. 1098 of 29.12.2002 (as reworded by the MF Order No. 19 of 14.01.2008), registered with the Ministry of Justice of Ukraine on 21.01.2003 under No. № 47/7368;**
- **Rules of drafting of local budget program passports and their execution reports approved by the MF Order No. 836 of 26.08.2014, registered with the Ministry of Justice of Ukraine on 10.09.2014 under No. 1104/25881;**
- **Budget Declaration for 2020-2022;**
- **Methodological recommendations for assessment of efficiency of budget programs approved by the MF Order No. 608 of 17.05.2011;**
- **Instruction for preparation of budget requests approved by the MF Order No. 687 of 6.06.2012;**
- **Procedure of drafting, consideration and approval of cost estimates of budget-funded institutions and main requirements to their execution, approved by the Cabinet of Ministers of Ukraine No. 228 of 28.02.2002;**
- **Cabinet of Ministers of Ukraine Resolution No. 1062 of 12.12.2018 “On approval of the basic principles of internal control by key spending units and on amending the Cabinet of Ministers of Ukraine Resolution No. 1001 of 28.09.2001”;**
- **Cabinet of Ministers of Ukraine Resolution No. 1001 of 28.09.2011 “Some matters of internal audit and establishment of internal audit units”;**
- **Draft MF Order “On state budget spending reviews” (Annex 9);**
- **Draft Strategy for the Public Finance Management System Reform for 2021-2025 (Annex 10).**

The above-mentioned recommendations were sent to the MF of Ukraine, the Government’s Representative for Gender Policy, and the Equal Opportunities Caucus.

Gender budget statement

Particular work was carried out for development of a gender budget statement as a tool to strengthen the government's accountability and reporting in terms of budget programs' targeting to ensure gender equality, reduce gender gaps, eliminate gender discrimination, cater for the needs and meet the interests of women and men and/or their groups. The project lent expert support to MF for development of the form of the "Budget statement by a key spending unit on consideration of the gender-based approach in the formulation of budget indicators for 2020-2022". According to the instruction letter of the MF of Ukraine concerning preparation of budget requests for 2020-2021, the KSUs should have considered a gender aspect and provide information as per the prescribed form.

The project views this tool as an important aspect of the GRB institutionalization and government accountability as regards fair and unbiased distribution of social wealth between women, men and/or their groups. It also views the MF's discharge of a supervisory function for the process of using the gender-based approach within the scope of competence of line ministries and spending units (as provided for by the Agreement between Sida and the Ministry of Finance of Ukraine of 11.06.2014). It is however the gender budget statement that will enable Ukraine to report on achievement of the Sustainable Development Goals (indicator 5.c.1), namely on the existence of a system to track and make public allocations for gender equality and women's empowerment, and make that information public. The gender budget statement is also necessary for Ukraine to report within the framework of the Public Expenditure and Financial Accountability (PEFA) program³. In January 2020, the PEFA Secretariat launched a supplementary framework for assessing gender responsive public financial management. The framework facilitates the collection of information to assess the extent to which countries' public financial management systems respond to differing needs of women, men and subgroups within these categories. It comprises 9 indicators⁴.

Development of a GRB sustainability concept

The GRB project Team developed a concept of ensuring sustainability of GRB implementation in Ukraine (Annex 11). The key principles of the concept include:

- Integrating the gender responsive approach into the regulatory legal framework;
- Building capacity of KSUs and other institutions involved in the budget process;

- Providing political support to the work for implementation and use of the gender responsive approach in the budget process.

Taking international experience and international best practices into account, the project designed additional measures to ensure sustainability:

- Establishing a unit within one of the MF departments that will be responsible for implementation of the gender-based approach;
- Appointing the persons who will be responsible for implementation of the gender-based approach in the budget process (particularly including these tasks in their job descriptions);
- Providing continuous training on implementation of the gender-based approach in the budget process within the context of program performance budgeting (creating, if possible, a training center on the MF basis).

At this time it is completely in line with the Cabinet of Ministers Resolution No. 930 of 9 October 2020 "Some matters of ensuring equal rights and opportunities of women and men".

Checklist for assessment of gender perspective integration into the budget request

The Checklist is a document that provides, in an easily understandable form, a list of questions using which we can obtain information about the way the KSUs consider a gender perspective in the budget request/draft budget program passport (Annex 12).

The Checklist has been drafted to provide MF with a convenient instrument to formulate consolidated information and evaluate the level of application of the gender responsive approach in the documents used in the budget process, in compliance with the key provisions of the Methodological Recommendations.

³ The Public Expenditure and Financial Accountability (PEFA) program began in 2001 as a tool to harmonize assessment of public finance management in the countries that created it. Those organizations were the European Commission, International Monetary Fund, World Bank, governments of France, Norway, Switzerland and the United Kingdom. In April 2019, the Ministry of Finance of the Slovak Republic became the eighth member of the PEFA partner initiative. Available at: <https://pefa.org/content/history>

⁴ Available at: <https://pefa.org/news/pefa-launches-supplementary-framework-assessing-gender-responsive-public-financial-management>

Using the Checklist opens an opportunity for the MF of Ukraine to use the obtained information when:

- Carrying out assessment of the compliance of budget requests and budget program passports with the budget legislation;
- Preparing the Explanatory Note to the draft Law of Ukraine “On the State Budget of Ukraine”;
- Preparing the explanatory note to the report on implementation of the law on the State Budget of Ukraine for the previous budget period;
- Reporting on the global indicator 5.c.1 of the Sustainable Development Goals “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment”;
- Modernizing the public finance management system.

Preparation of a manual on the use of the gender responsive approach in the budget process at state and local levels

Active work to compile the practical manual “Gender-based approach in the budget process” was proceeding during 2019-2020 in the form of permanent consultations with specialists of the MF State Budget Department.

The manual examines the matters concerning the substance of the gender-based approach, the goal of using it in the budget process, regulatory legal support for implementation of the gender-based approach, gender analysis of budget programs, decision-making based on gender analysis results and monitoring of gender sensitive budget programs. Aspects that reveal international experience of implementation and use of the gender responsive approach in gender budgeting are identified. Besides, the problem of institutionalization of the gender-based approach implementation in the budget process is presented, with account of experience and best practices at central and local levels. The role of the MF of Ukraine in the formation of the regulatory legal framework for introduction of the gender-based approach in the budget process is highlighted. For users’ convenience, a glossary of key terms is provided.

The manual has been published to help key spending units and other budget process actors to take account of gender aspects in the process of planning, execution, monitoring of, and reporting on execution of, programs financed from state and local budgets.

MF included a gender perspective in the documents regulating the budget process

As a considerable step for the GRB implementation process in Ukraine, the gender responsive approach was included in the Strategy for Public Finance Management System Reform for 2017-2020 approved by the Cabinet of Ministers of Ukraine (Order No. 142-p of 8 February 2017). The Strategy became a strong foundation for the entire further work concerning GRB as a component in the PFMS reform processes in Ukraine.

Strategy of PFM reform (2017-2020) with gender perspective (extract)

● **Program performance budgeting**

Goal: PPB is a tool for effective management decisions and efficient use of public funds. The integration of a gender responsive approach into the budget process will increase the efficiency and quality of public services provided, taking into account the needs of social groups, including gender, will increase the accountability of budget managers and budget transparency.

● **Optimization of budget programs and strengthening links with strategic goals**

The system of performance indicators will be further improved to clearly reflect the level of achievement of strategic goals and benefits for recipients of public services, including through the introduction of a gender responsive approach.

● **Intergovernmental relations and fiscal decentralization**

Objective: To build a capable, efficient, transparent and accountable local financial management system focused on achieving the goals of sustainable economic and social development. The process will stimulate local governments to strengthen their own fiscal base, the introduction of modern methods of financial management, including the use of elements of a gender responsive approach.

An achievement in 2017 consisted of approval by the CMU Executive Order No. 411-p of 14 June 2017 of the Main Directions of Budget Policy for 2018-2020 which consider a gender perspective and state that key spending units should adhere to the principle of ensuring equal rights and opportunities of women and men in formulation of budget indicators. It was a landmark step for all further work on gender responsive budgeting in the medium term.



Close cooperation between MF (Local Budgets Department and sectoral departments) and line ministries contributed to consideration of a gender perspective in Model Lists of budget programs and their performance indicators for local budgets (Order of the Ministry of Youth and Sports No. 4393 of 23.11.2016, Order of the Ministry of Education and Science of Ukraine No. 992 of 10.07.2017, Order of the Ministry of Social Policy of Ukraine No. 688 of 14.05.2018).

In 2019, the Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process were approved (Order No. 1 of 2 January 2019). This provided an impetus for further GRB institutionalization because the above-mentioned MF order recommended that all KSUs and other budget process actors undertake gender analysis of at least one program a year and amend programs based on results of the analysis to narrow detected gender gaps and meet the needs of women and men and/or their groups in a more purposeful way.

In 2019-2020, the MF of Ukraine comprehensively included the gender responsive approach to the regulatory legal acts that govern the budget process, in particular:

- The MF Order No. 145 of 8 April 2019 amended the Order No. 1536 of 10.12.2010 “On performance indicators of a budget program”, stating that quality indicators should highlight how the budget program implementation benefits society, inter alia from the viewpoint of ensuring gender equality⁵;

- The MF Order No. 446 of 23.10.2019 “On state budget spending reviews” established that the results of gender analysis of budget programs must be taken into account when analyzing efficiency, performance and economic reasonability of respective state budget expenditures⁶;
- The MF Order No. 130 of 29.03.2019 “On approval of the Methodological Recommendations on preparation of local budgets for a medium-term period in 2019” provides for using, in the forecasting process, information about consideration of gender aspects in order to reduce gender gaps, mitigate negative and strengthen positive trends in a respective field/sector from the viewpoint of meeting gender needs and satisfying gender interests⁷;
- The MF Order No. 223 of 19 May 2020 “Procedure for efficiency assessment of budget programs by key state budget spending units” provides for using the results of gender analysis of a budget program as one of the source of information for efficiency assessment; assessing efficiency of public service delivery, the extent of meeting the needs and interests of public service recipients/users and providers, inter alia broken down by sex and other attributes; as well as measures to improve quality and efficiency of public services provided, in particular a study of the needs and interests of public service recipients/users, including implementation of relevant surveys (questionnaires) and gender analysis of a budget program⁸.

In 2020, the MF of Ukraine has **for the first time ever** included information on using the 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”.



Integration of the use of the gender responsive approach into the Action Plan for implementation of the Strategy for the PFM System Reform in Ukraine for 2021-2025 is a considerable achievement.

Regarding the inclusion of the gender responsive approach in the Strategy for the PFM System Reform in Ukraine for 2021-2025, the project repeatedly sent its proposals to MF. Specialists of the MF of Ukraine pointed out that the use of the GRB as a successful methodology had been justified and completely implemented during the validity period of the previous Strategy in 2017-2020, which indicates the GRB project's success and achievement of its main goal – providing technical assistance to the MF of Ukraine in implementation of the gender responsive approach in the budget process in Ukraine.

Excerpt from the Explanatory Note to the draft Law of Ukraine “On the State Budget of Ukraine for 2021”:

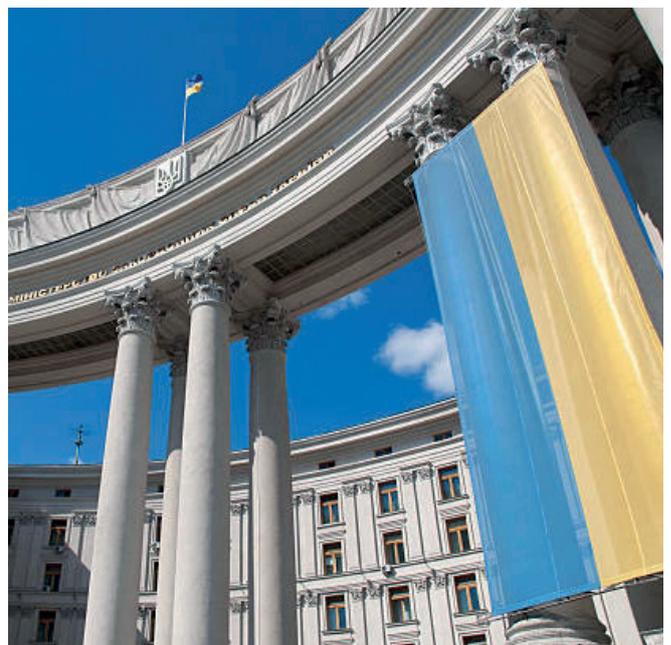
During preparation of budget requests for 2021-2023, the gender aspect was taken into consideration by 29 (35%) key state budget spending units (KSUs) under 41 budget programs. Ten KSUs (12%) take measures to improve collection and processing of necessary data, to introduce new forms of statistical and administrative reporting and/or revise existing ones, and to amend the regulatory legal framework. As MF explains, integrating the gender aspect into the budget program characteristics promotes better quality of public services, makes “visible” various groups of public service recipients and providers (both in gender terms and with respect to social, age, professional and other specifics), hence it allows taking their needs into account during the allocation of budget funds. As a consequence, the amount and structure of budget expenditures are optimized, and KSUs administer their limited budget resources in a more effective way.



Outcome 3

“The MF strengthens the regulatory framework and applies GRB at state and local levels” achieved:

- **The MF of Ukraine systematically amends strategic documents and regulatory legal acts that govern budget relations;**
- **In 2020, MF has for the first time ever included information on using the 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”;**
- **MF specialists possess knowledge and apply skills concerning GRB in their professional activities. Budget Declaration for 2020-2022;**



⁵ On performance indicators of a budget program. Order of the Ministry of Finance of Ukraine. Available at: <https://zakon.rada.gov.ua/laws/show/z1353-10?find=1&text=%D2%91%D0%B5%D0%BD%D0%B4%D0%B5%D1%80%D0%BD%D0%B8%D0%B9#Text>

⁶ On state budget spending reviews. Order of the Ministry of Finance of Ukraine. Available at: <https://zakon.rada.gov.ua/laws/show/z1277-19?find=1&text=%D2%91%D0%B5%D0%BD%D0%B4%D0%B5%D1%80#Text>

⁷ On approval of the Methodological Recommendations on preparation of local budgets for a medium-term period in 2019. Order of the Ministry of Finance of Ukraine. Available at: <https://zakon.rada.gov.ua/rada/show/v0130201-19?find=1&text=%D2%91%D0%B5%D0%BD%D0%B4%D0%B5%D1%80#Text>

⁸ Procedure for efficiency assessment of budget programs by key state budget spending units. Order of the Ministry of Finance of Ukraine. Available at: <https://ips.ligazakon.net/document/RE34929>



Relevant actors actively participate and support the GRB processes

Outputs

4.1.1 MSP (GE Department) operates as an active participant of GRB introduction

4.1.2 Relevant staff in VRU committees operate as an active participant of GRB introduction

4.1.3 The Project has established effective cooperation and coordination with relevant GRB initiatives

4.2.1 Project team, National Experts and facilitators are competent GRB trainers using modern effective coaching approaches

Intermediate Outcomes

4.1 The Project contributes to GRB initiatives in Ukraine being effective in building knowledge on GRB

4.2 The Project has capacity to lead gender analysis and facilitates GRB trainings

Outcomes

4. Relevant actors actively participate and support the GRB processes

During seven years of its work, the project established partner relations not only with other budget process actors but also with institutions being part of the national mechanism for implementation of the gender equality policy. The project also cooperated actively with donors working to implement GRB in the context of decentralization, service reform, empowerment of women, public participation, etc. The project coordinated and agreed upon the approach and activities of donors/ international projects and created a platform for consolidation of various entities' efforts in order to advocate for gender sensitive decisions at a high level.

The budget process involves a wide range of entities each of which is able to influence the decision-making process concerning the formulation, consideration, approval and execution of the state and local budgets. To ensure GRB implementation sustainability, the project worked hard in order that not only MF but also other budget process entities perceive GRB as a tool able to improve efficiency of budget funds allocations and to promote achievement of the national development priorities.

As part of the assumed commitments enshrined in all the project documents, the project interacted with all the budget process stakeholders including the Verkhovna Rada of Ukraine and non-governmental organizations. Working with various stakeholders, the project built their capacity for integration of the gender perspective into the process of state and sectoral policy formulation.

Considering that gender budgeting is a tool for realization of the policy of equal rights and opportunities of women and men, the project cooperated closely with the Vice Prime Minister of Ukraine for European and Euro-Atlantic Integration, the Ministry of Social Policy of Ukraine, the Government's Representative for Gender Policy, the Equal Opportunities Caucus, the Ukrainian Women's Congress, etc.

Close partner relations were established during 2015-2020 with the following entities:

Ministry of Social Policy (MSP) of Ukraine

The MSP of Ukraine plays a significant part in the GRB implementation in Ukraine – not only as a key state budget spending unit but also as an institution responsible for the formulation and implementation of the policy of ensuring equal rights and opportunities of women and men in Ukraine. In particular, the project team provided recommendations to MSP as regards ways of eliminating the existing gender gaps in the draft State Social Program on Ensuring Equal Rights and Opportunities of Women and Men through 2021 which was adopted by the CMU Resolution No. 273 of 11 April 2018.

The GRB project's recommendations were reflected in one of the State Program objectives:

- **Considering a gender component in economic and social development programs (Art. 2);**
- **Expanding the list of sex-disaggregated statistical indicators broken down by other key attributes (age, place of residence, disability, socio-economic status, etc.) (Art. 4).**

The project team provided help for preparation of the Ukrainian delegation's presentation during reporting on the implementation of the Convention on the Elimination of All Forms of Discrimination against women. In her statement, a Deputy MSP mentioned positive achievements in the gender equality domain due to the GRB-related work and cooperation with the project, particularly concerning the PFMS reform and integration of gender budgeting therein. The Committee's final observations were published where gender budgeting is also mentioned. One of the project's achievements is the fact that the Committee's concluding recommendations refer also to gender budgeting, particularly in para. 23.b that recommends Ukraine to continue active implementation of GRB at all levels.

Approval by the Cabinet of Ministers of Ukraine of the National Action Plan for implementation of the recommendations presented in the Concluding Observations of the UN Committee on the elimination of discrimination against women to the Eighth Periodic report of Ukraine on the implementation of the Convention on the Elimination of all forms of discrimination against women (Order No. 643-p of 5.09.2018) became another enabling factor that brought Ukraine closer to practical implementation of gender responsive budgeting. In particular, paragraph 21 of the National Action Plan provides for implementation, beginning from 2019, of the recommendation to ensure effective coordination and development of a gender mainstreaming strategy that includes gender responsive budgeting and can be applied in all policies and programs at all levels to address various aspects of lives of women and men and/or their groups.

Cooperation with the Vice Prime Minister of Ukraine for European and Euro-Atlantic Integration

In 2018, in partnership with the Office of the Vice Prime Minister of Ukraine for European and Euro-Atlantic Integration, the project co-organized four training seminars for professional development of local government representatives. This as well as four regional working meetings on gender policy

priorities, chaired by the Vice Prime Minister of Ukraine for European and Euro-Atlantic Integration, Ms. Ivanna Klimpush-Tsyntsadze (in Dnipro, Ternopil, Zhytomyr and Mykolaiv). The representatives of local governments acquired knowledge about gender responsive budgeting during a relevant session that was arranged at each of the seminars by the GRB project together with NDI. The matters of GRB implementation in Ukraine were raised at each of the regional meeting.

The GRB project continuously participated in meetings between the Vice Prime Minister for European and Euro-Atlantic Integration and representatives of international organizations and diplomatic missions concerning the priorities of state gender policy and the efficient use of international technical assistance provided to ensure gender equality. The meetings discussed priority directions of the formulation and implementation of gender policy at the state level as well as efficiency of provision of international technical assistance in the field of gender equality. The project's participants repeatedly emphasized the need to institutionalize GRB and include the provision on using the gender responsive approach in the Budget Code of Ukraine.

In August 2020, the project sent a substantiation of the need for including the gender responsive approach in the Strategy for the Public Finance Management System Reform for 2021-2025 and its recommendations as regards amendments to the draft Strategy to the Office of the Vice Prime Minister for European and Euro-Atlantic Integration.

Cooperation with the Government's Representative for Gender Policy

The project implementation was going on in permanent cooperation with the Government's Representative for Gender Policy. The project informed Ms. Kateryna Levchenko on the GRB implementation progress in Ukraine and on the challenges faced by the project team. The Government's Representative provided support for consideration by the Cabinet of Ministers of Ukraine of the gender equality principle in adoption of the regulatory legal acts that govern the budget process.

Cooperation with relevant VRU committees and the Equal Opportunities Caucus

Throughout its activities, the GRB project cooperated actively with the Equal Opportunities Caucus to provide trainings to its members and to draft and promote, jointly with the Caucus, amendments to the current legislation. Recommendations were developed within the framework of the GRB

WG's at the Equal Opportunities Caucus, in cooperation with the UN Women and NDI experts, as regards inclusion of the gender responsive approach in the Budget Code, the draft Law of Ukraine "On Amending the Law of Ukraine "On Local Self-Governance in Ukraine", and the draft Law of Ukraine "On Local State Administrations". Results of this work were provided to representatives of the Equal Opportunities Caucus secretariat for elaboration, consideration by parliament members and the exercise by the parliamentarians of their legislative function for inclusion of the gender responsive approach in the legislative acts of Ukraine.

During 2018-2020, the GRB project supported organization of the Ukrainian Women's Congresses which are a public platform shaping the gender policy agenda for the Verkhovna Rada of Ukraine, the Government, local communities, private and public sectors and the media community.

In October 2018, the GRB project team participated in the parliamentary hearings on "Prevention and counteraction of discrimination against women from vulnerable social groups". During the hearings, in particular, GRB was presented as an effective tool to overcome gender inequality and prevent all kinds of discrimination (in particular, discrimination against women from vulnerable categories). The project's presentation emphasized importance of integrating the gender-based approach into the documents used in the budget process.

During 2020, the project arranged cooperation with the Secretariat of the Committee on Budget of the Verkhovna Rada of Ukraine. It is particularly important in view of the fact that the Committee's purview covers state budget policy and inter-budget relations as well as the budget process as such. The workshop "Essence of the gender responsive approach in the budget process" for specialists of the Secretariat of the Committee on Budget of the Verkhovna Rada of Ukraine was delivered as part of the cooperation. As a result of the training, 23 Secretariat members (17 women, 6 men) enhanced their knowledge about legislative support for the gender equality policy, gender analysis of budget programs, and domestic experience of implementing and using the gender responsive approach in the budget process. Central attention in the practical training was paid to consideration of provisions of the Methodological Recommendations.

State Statistics Service of Ukraine

The State Statistics Service is one of the key entities in successful GRB implementation in Ukraine. Availability of sex-disaggregated data and gender statistics provides a foundation to detect gender discrimination and gender gaps, analyze gender impact of policies, programs and activities

and make gender sensitive decisions. For that reason, the SSS specialists were included in the membership of the GRB Coordination Group and the GRB WGs in line ministries. The cooperation received an official status upon signing of a trilateral agreement (between MF, SSS and the project). Systematic trainings were provided throughout the project activities to SSS representatives, aiming to enhance relevant staff's understanding of the GRB methodology and its link with gender statistics.

To develop the SSS specialists' skills concerning collection, use and publication of gender statistics, and for the purpose of studying the Swedish experience, the project organized a four-day study visit to Sweden in which 4 specialists of the State Statistics Service of Ukraine took part.

The cooperation with the project resulted in amendments to the forms of state statistical surveys and forms of statistical and administrative reporting in terms of integration of gender indicators.

In 2019, the State Statistics Service of Ukraine established the Interagency WG on harmonization of national gender equality indicators with international standards that includes the GRB project's representatives. The project team provided its proposals concerning the list of indicators according to which data are gathered to monitor gender equality in the context of achievement of the Sustainable Development Goals. The list of indicators was approved by the Cabinet of Ministers Order of 2 December 2020 "Concerning data collection for gender equality monitoring".

Cooperation with donors, projects and all-Ukrainian associations of local governments on GRB implementation

During 2015-2020, the GRB project played a key role in achieving synergy with other partner institutions. As an example, systematic meetings with representatives of other programs, projects and donors were taking place to harmonize approaches to the use of GRB and to join efforts for institutionalization of the gender responsive approach in the budget process.

The project's reliable partners include: UN Women, National Democratic Institute (NDI), Local Empowerment, Accountability and Development Program (U-LEAD with Europe), German Society for International Cooperation (GIZ), Friedrich Ebert Foundation, Quality and Accessible Legal Aid in Ukraine project financed by the Canadian Government, Policy for Ukraine Local Self-Governance project financed by USAID, Association of Ukrainian Cities, Association of ATCs of Ukraine, etc.

One of the areas of joint work with these organizations/ projects consisted of building capacity of civil servants and local government officials for the use of the gender responsive approach in the budget process by means of meetings, seminars and trainings.

The study visit of state- and local-level officials from Azerbaijan, Armenia and Georgia, organized in partnership with the South Caucasus Office of the German Society for International Cooperation (GIZ) in December 2019, was a remarkable event. The representatives of the South Caucasus countries acquired knowledge and enhanced their experience due to the seminars and meetings with representatives of the MF, the Ministry for Development of Communities and Territories, the Ministry of Education and Science, the Government's Representative for Gender Policy; representatives of Zhytomyr oblast state administration and Zhytomyr city state administration; international partners, namely representatives of the Embassy of Sweden in Ukraine and the UN Women in Ukraine; and partner non-governmental and project organizations such as the Association of Ukrainian Cities, Tsentri Paritet NGO, and U-LEAD with Ukraine.

The GRB project National Experts also shared their experience of implementing the gender responsive approach in the budget process. In total, ten meeting seminars were held during which the opportunities were offered for professional communication and experience sharing between 47 specialists from Ukraine and 19 specialists from Armenia, Azerbaijan and Georgia.



Creation of joint knowledge products was another area of cooperation with donors. In 2015, the project, in partnership with the UN Women in Ukraine and the Friedrich Ebert Foundation (FES), published the first manual for staff of executive authorities and local governments "Gender responsive budgeting: analysis of budget programs from gender perspective" which declared the GRB methodology used by the project and laying the foundation for the Methodological Recommendations approved by MF.

The distance learning course "Gender budgeting for community development" was designed and published in 2018 in partnership with the Association of Ukrainian Cities (AUC)

within the framework of the Policy for Ukraine Local Self-Governance project financed by USAID, and as part of cooperation with the UN Women, the National Democratic Institute (NDI), and NGO “Bureau for Gender Strategies and Budgeting” The course is available at the Prometheus platform: <https://prometheus.org.ua/courses>.

Course: Gender Budgeting for Community Development

Certificates Generated

72.9%

6 622



In 2019, as a result of cooperation with the Quality and Accessible Legal Aid in Ukraine project financed by the Canadian Government, the module “Gender approach to implementation of policies, programs and budgets” was included in the distance training course “Equal partners: how to make free legal aid gender sensitive”. The course is available at: <http://qala.org.ua/uk/novini/ukrayinska-sistema-bpd-rozvine-svoyu-gendernu-chutlivist-zavdyaki-distan-tsijnomu-navchannyu/>

Cooperation with educational institutions to include GRB in the educational process

Availability of educated civil servants in the field of public finance management and socio-economic development who possess practical GRB use skills is crucial to ensure sustainable GRB integration into the budget process at state and local levels. The project applied much effort to ensure that comprehensive training and capacity-building of civil servants have taken place by including the GRB matters in the system of training, specialized training and advanced training of civil servants and local government officials as well as in the system of higher education in the fields where curricula include “finance”/ “budget system” subjects.

In cooperation with the National Agency of Civil Service of Ukraine and the FES, the project delivered a series of training workshops “The fundamentals of using the gender responsive approach in the budget process in the system of training, specialization and advanced training of civil servants and public and local authority officials”. The target group of the activities consisted of teachers from the retraining and advanced training centres for officials of public authorities and local govern-

ments and heads of state-owned enterprises, institutions and organizations; staff of the NACS interregional departments; teachers of the Regional Institutes of Public Administration of the National Academy for Public Administration under the President of Ukraine; teachers of master courses of higher educational institutions providing training for the master’s degree in public management and administration; staff of the NACS Center for Adaptation of the Civil Service to the Standards of the European Union. Twenty trainers for trainers were educated from among the training participants.

The teachers who undertook the training included the GRB topics in the working curricula for such subjects as “Management of economic development and public finance”, “Budget and tax regulation”, “Financial management”, “Fiscal and budget policies”, “Public administration in the fiscal sphere”, “Macroeconomics”, “Resource potential of territories”, “Management of integrated urban development”, “Material and financial basis of local self-governance”, “Law in public administration”, etc.

As an aid to teachers, the training course “Using the gender responsive approach in the budget process” was developed in cooperation with FES and NACS.

In cooperation with the National Academy for Public

Administration under the President of Ukraine, a curriculum and a compendium of lectures “Gender responsive approach in the budget process” were developed.

Close cooperation was maintained with the Kyiv School of Economics (2018-2020) where the project team, having joined the training program on public finance management for public sector professionals and higher educational institution teachers, delivered systematic series of trainings and included the GRB in the agenda for the future as well.

During 2015-2020, the project continued its cooperation with educational institutions: Taras Shevchenko Kyiv National University, Vadym Hetman Kyiv National Economic University, Vasyl Stefanyk Precarpathian National University, University of the State Fiscal Service of Ukraine (a memorandum on cooperation was signed). In addition to a series of trainings for master and bachelor course students of the finance departments, trainings for professors and teachers were also delivered (on average, the educational activity covered about 500 persons, 74% of them being women, 26% being men). As a result, the GRB subject gained popularity and became an in-demand theme for research papers.

As an aid to university teachers, the GRB project developed the Methodological Recommendations to the subject “Basics of gender responsive budgeting”.

Students of higher educational institutions, both Ukrainian and international, undertook internship on the project basis to acquire practical skills and deepen their understanding of the GRB methodology as well as learn the challenges encountered in the GRB implementation process and ways to overcome them. Within the framework of this cooperation, the GRB project for many times acted as a co-organizer of scientific conferences organized by the University of the State Fiscal Service of Ukraine, which is a key to using it because students are the future of every country, and, overcoming the existing stereotypes together with them as well as proving usefulness of, and the need for, applying the gender responsive approach in the budget process allows its sustainability to be engrained.

The general public plays a significant role in every country in the reform implementation process whereas the gender responsive approach is part of the public finance management reform. Successful GRB implementation in Ukraine is indebted to the functioning of non-governmental organizations with which the GRB project cooperated during all years of its activities. Among the great number of the partners, it is worth singling out the Bureau for Gender Strategies and Budgeting NGO with which the project designed curricula, delivered series of trainings (GRB Academy, Workshop, etc.), and created video

courses and manuals. In the course of the GRB project’s cooperation with donors, governmental institutions, international programs and projects, the Verkhovna Rada of Ukraine, political actors and other stakeholders, a number of substantial shifts occurred in the GRB implementation, and the greatest achievement is the fact that the GRB topic has taken a strong hold in the public discourse and policy discussions in Ukraine.

Outcome 4

“Relevant actors actively participate and support the GRB processes” achieved:

- **The project successfully cooperated with the Cabinet of Ministries of Ukraine, Parliament, State Statistics Service, relevant donors and partner projects, universities and educational institutions;**
- **The GRB topic has taken a strong hold in the public discourse and policy discussions in Ukraine;**
- **All the budget process actors understand the GRB as a tool aimed at implementing the gender equality policy and ensuring fair allocation of public finance to meet the needs and interests of women, men and/or their groups;**
- **Use of the gender responsive approach in the budget process is supported at the top decision-making level;**
- **The list of indicators according to which data are collected to monitor gender equality as part of the Sustainable Development Goals achievement has been approved legislatively;**
- **GRB has become a cross-cutting theme of official development assistance in Ukraine. Upon completion of the project, donors and international organizations will continue to back up the GRB implementation and application at state and local levels.**





Challenges and lessons learned

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 a core of the gender analysis of programs 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 programs by the GRB WGs in regions. Besides, the project contributed to 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 directorates in oblasts and Kyiv city. By the end of 2020, 70 such digests were published.

Staff turnover

This factor is one of the key constraints throughout the project period, both in ministries and in oblasts and Kyiv city. Changes in the structure of ministries mainly result in changes in the GRB WG membership. The problem of unstable composition of the GRB WGs concerns oblasts as well. This factor entails the loss not only of an institutional memory but also of responsibility for the realization of the previously drafted

recommendations on GRB implementation. This situation determined 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 contributed to settlement of that issue.

Lack of 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 formalization 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 Ministry of Finance and the Ministry for Development of Communities and Territories 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.

Managerial decisions

Making amendments to the documents used in the budget process provides for adoption of managerial decisions. The managerial decision-making is affected, besides the absence of legislative formalization of GRB, by the lack of political will

and the insufficient awareness of KSU managers and other budget process actors about the benefits of using the gender responsive approach in the budget process. The project expects this problem to weaken due to amendments in the budget legislation and due to establishment of a procedure for coordination of actions among ministries, MF and oblasts.

Rejection of changes

This factor is one of the key challenges throughout the project period. Middle-level specialists are very reluctant to change entrenched approaches, procedures and formats when developing the documents used in the budget process. It is explained both by their high workload and by lack of initiative and their unwillingness to assume responsibility for introduction of a new financial instrument.

Coordination among participants

Government-level coordination among participants for cross-cutting comprehensive integration of the gender-based approach into the strategies, policies and programs and projects was weak. During all the years of the project implementation, absence of a developed National Machinery for Gender Equality is one of the main obstacles to GRB institutionalization. The project on its part provided support in coordination of work concerning the use of the gender-based approach in the budget process between MF, KSUs, oblasts and SSS through support to the GRB Coordination Working Group and organization of joint conferences, seminars and meetings.

In 2020, the Commission for coordination of interaction among executive authorities for ensuring equal rights and opportunities of women and men was established, chaired by the Vice Prime Minister for European and Euro-Atlantic integration of Ukraine. This gives a chance for cross-cutting GRB integration into the CEA strategy, policies and programs.

Limited understanding of GRB

A critical mass of civil servants and local government officials still have a distorted perception and do not share the gender equality goals and values. The project continuously raised awareness and enhanced competences of officials in that direction by holding trainings, workshops and high-level meetings, and including the GRB subject in the system of training, specialization and advanced training of civil servants. Knowledge of the gender equality policy fundamentals should be a must for civil servants and local government officials.

MF also perceives GRB often only as a financial tool to enhance budget efficiency rather than a tool to achieve gender equality and women's empowerment goals. Understanding

of the GRB tool in such a narrow sense leads, at the best, to elimination of gender disparity in access of women, men and/or their groups to services in various sectors, hence to satisfaction of basic or practical needs stemming from the real conditions in which women and men find themselves due to the gender roles assigned to them by the society. However, strategic gender interests remain unaddressed, namely the change of social norms that restrict women's access to the labour market, certain activity areas, and decision-making in the socio-political domain. The project also cooperated actively with all the entities responsible for the formulation and implementation of gender policy - the Ministry of Social Policy of Ukraine, the Government's Representative for Gender Policy, the Vice Prime Minister for European and Euro-Atlantic Integration of Ukraine, the Equal Opportunities Caucus – to combine strategic goals of gender equality with the budget process.

Imperfect use of program performance budgeting

This is one of the key barriers to integrating the gender responsive approach into budget programs. Unfortunately, PPB has still not become a powerful tool to ensure a link between financing of a budget program and the final socially significant results expected from its implementation. Contrary to the Strategy for the Public Finance Management System Reform for 2017-2020, budget programs are mainly focused on maintenance of institutions rather than on provision of public services. For the most part, budget program passports are prepared in such a way that it is hard to identify service providers and recipients in them as well as to find out which exactly service is delivered through some or other budget program. In some programs, it is difficult to trace a logical relationship between the goal, objectives, funds utilization areas and performance indicators.

Performance indicators are still composed to measure physical values rather than to highlight the scope and quality of public service provision and the satisfaction level of their recipients – women and men. The project's work throughout its implementation period was aimed at "humanizing" budget programs by amending their goal, objectives, funds utilization areas, and performance indicators.



List of CEA regulatory legal acts which consider gender aspects⁹

| No. | CEA | Regulatory legal act | Year of approval (amendment) |
|-----|---|--|------------------------------|
| 1. | Cabinet of Ministers of Ukraine | CMU Order No. 142-p of 8 February 2017 “On approval of the Strategy for the Public Finance Management System Reform for 2017-2020” | 2017 |
| 2. | Cabinet of Ministers of Ukraine | CMU Order No. 115 of 1.03.2017 “On approval of the State Target Social Program on Development of Physical Training and Sports through 2020” | 2017 |
| 3. | Cabinet of Ministers of Ukraine | CMU Resolution No. 273 of 11.04.2018 “On approval of the State Social Program on Ensuring Equal Rights and Opportunities of Women and Men through 2021” | 2018 |
| 4. | Cabinet of Ministers of Ukraine | CMU Order No. 1517-p of 2 December 2020 “The matter of data collection for monitoring of gender equality” | 2020 |
| 5. | Cabinet of Ministers of Ukraine | CMU Resolution “Some matters of ensuring equal rights and opportunities of women and men” | 2020 |
| 6. | Ministry of Finance of Ukraine | MF Order No. 1 of 2.01.2019 “On the approval of the Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process” | 2019 |
| 7. | Ministry of Finance of Ukraine | MF Order No. 1536 of 10 December 2010 “On performance indicators of a budget program” (as amended by Order No. 145) | 2019 |
| 8. | Ministry of Finance of Ukraine | MF Order No. 130 of 29 March 2019 “Methodological recommendations on preparation of local budgets for a medium-term period in 2019” | 2019 |
| 9. | Ministry of Finance of Ukraine | MF Order No. 446 of 23.10.2019 “On state budget spending reviews” | 2019 |
| 10. | Ministry of Finance of Ukraine | MF Order No. 223 of 19.05.2020 “On efficiency assessment of budget programs financed from the state budget” | 2020 |
| 11. | Ministry of Youth and Sports of Ukraine | MYS Order No. 1946 of 2.05.2018 “On approval of the Regulations on a ranking of Olympic sports in Ukraine” | 2018 |
| 12. | Ministry of Youth and Sports of Ukraine | Amendments to the reporting form 2-ФК “report on physical training and sports” (as reworded by the MYS Order No. 4741 of 14.11.2017), as agreed upon with SSS, SRS, MES, MoD, MIA, and the National Committee of Sports of Persons with Disabilities) | 2017 |
| 13. | Ministry of Youth and Sports of Ukraine | MYS Order No. 480 of 8.02.2017 “On approval of the amendments to the Procedure for drawing up calendar plans of the physical training, health improvement and sports activities” registered with the Ministry of Justice on 02.03.2017 under No. 293/30161 | 2017 |

⁹ Regulatory legal acts that were amended, or newly approved CMU/CEA bylaws.

Annex 1

| No. | CEA | Regulatory legal act | Year of approval (amendment) |
|-----|--|--|------------------------------|
| 14. | Ministry of Youth and Sports of Ukraine | MYS Order (as reworded on 21.12.2018) "On approval of the Procedure for competitive selection of sportspersons for national teams in Olympic sports recognized in Ukraine" | 2018 |
| 15. | Ministry of Youth and Sports of Ukraine | reporting forms 5-ФК (annual) and 5-ФК (consolidated) (annual) on activities of children's and youth sports schools and specialized children's and youth sports schools of Olympic reserve | 2017 |
| 16. | Ministry of Youth and Sports of Ukraine | MYS Order of 3.11.2015 "On approval of the forms of reporting on the sports activities included in the Uniform Calendar Plan of physical training, health improvement and sports activities in Ukraine for a respective year" registered with the Ministry of Justice on 19.12.2015 under No. 1450/25895 | 2015 |
| 17. | Ministry of Youth and Sports of Ukraine | MYS Order No. 3027 of 21.08.2015 "On approval of the Regulations on national teams in sports recognized in Ukraine" registered with the Ministry of Justice of Ukraine on 07.09.2015 under No. 1078/27523 | 2015 |
| 18. | Ministry of Culture and Information Policy of Ukraine (Ministry of Culture of Ukraine) | MC Order of 26.10.2018 "On approval of the reporting form 1-МШ (annual) and the Instruction on filling it, the reporting form 1-МШ (consolidated annual) and the Instruction on filling it" | 2018 |
| 19. | Ministry of Culture and Information Policy of Ukraine (Ministry of Culture of Ukraine) | MC Order No. 478 of 18.06.2019 "On approval of the reporting form 7-HK (annual) and the Instruction on filling it, the reporting form 7-HK (consolidated annual) and the Instruction on filling it" | 2019 |
| 20. | Ministry of Education and Science of Ukraine | MES Order No. 813 of 8.07.2016 "On approval of reporting forms on activities of general educational institutions and of their completion instructions" (form 1-3H3) | 2016 |
| 21. | Ministry of Education and Science of Ukraine | MES Order of 11.09.2018 "Instruction on completion of the reporting form 76-PBK "Consolidated report of full-time general educational institutions" | 2018 |
| 22. | Ministry of Education and Science of Ukraine | MES Order No. 1461 of 6.12.2016 "Some matters concerning the definition of technical requirements to hardware and software of the Uniform State Database on Education" | 2016 |
| 23. | Ministry of Education and Science of Ukraine | MES Order No. 1016 of 12.07.2017 "On approval of reporting forms on activities of after-school educational institutions and of their completion instructions" (reporting form 1-ПЗ (education) (annual) "report of an after-school educational institution") | 2017 |
| 24. | Ministry of Education and Science of Ukraine | MES Order No. 151 of 16.07.2018 "On approval of the state statistical survey form 2-ЗНК (annually) "report on activities of a higher educational institution" | 2018 |

| No. | CEA | Regulatory legal act | Year of approval (amendment) |
|-----|--|--|------------------------------|
| 25. | Ministry of Education and Science of Ukraine | MES Order No. 992 of 10.07.2017 “The Model List of budget programs and their performance indicators for local budgets in the education sector” | 2017 |
| 26. | Ministry of Social Policy of Ukraine | MSP Order No. 688 of 14.05.2018 “The Model List of budget programs and their performance indicators for local budgets in the social protection and social security sector” | 2018 |
| 27. | Ministry of Social Policy of Ukraine | MSP Order of 31.08.2017 “On approval of the forms of documents for granting of a lump-sum financial aid to non-working low-income persons, persons with disabilities, and children with disabilities” | 2017 |
| 28. | Ministry of Social Policy of Ukraine | MSP Order No. 125 of 1.02.2018 “On approval of the reporting form “report on granting of state social assistance to persons not entitled to pension, persons with disabilities and care benefit” and the Instruction on its completion” | 2018 |
| 29. | Ministry of Social Policy of Ukraine | MSP Order No. 52 of 2.02.2012 (as reworded by the MSP Order No. 1935 of 7.12.2017) “On approval of the reporting form 1-озк “report on departure of organized groups of children abroad for recreation and health improvement” and the instruction on its completion” | 2017 |
| 30. | Ministry of Social Policy of Ukraine | MSP Order No. 77 of 22.01.2019 “On approval of the reporting form No. 7 “report on provision of technical and other means of rehabilitation to persons with disabilities, children with disabilities and some other population groups” and of the Instruction on its completion” | 2019 |
| 31. | Ministry of Social Policy of Ukraine | MSP Order No. 78 of 22.01.2019 “On approval of the reporting form No. 8 “report on payment of monetary compensations for petrol, repair and technical maintenance of vehicles and for transport services” and of the Instruction on its completion” | 2019 |
| 32. | Ministry of Social Policy of Ukraine | MSP Order No. 339 of 6.03.2017 “On approval of the reporting forms concerning coverage of school-age children with health improvement and recreation at the budget funds expense, and instructions on their completion” | 2017 |
| 33. | Ministry of Social Policy of Ukraine | MSP Order No. 994 of 15.06.2017 “On approval of the reporting form 1-ОПС (annual) “report on the number of orphaned children and children deprived of parental care” and the Instruction on its completion” | 2017 |
| 34. | Ministry of Social Policy of Ukraine | MSP Order No. 86 of 7.02.2020 “On approval of the Instruction on integration of the gender-based approaches during drafting of regulatory legal acts” | 2020 |

Annex 2

List of programs financed from the state budget, analyzed with expert advisory support from the GRB project

| No. | KSU | Program code and title |
|-------------|--|---|
| 2015 | | |
| 1. | Ministry of Social Policy of Ukraine | CPCEC 2507030 “Activities for social, labour and occupational rehabilitation of persons with disabilities” |
| 2. | Ministry of Social Policy of Ukraine | CPCEC 2501440 “Implementation of the state policy on families with children” |
| 3. | Ministry of Youth and Sports of Ukraine | CPCEC 3401070 “Implementation of the state youth policy activities and state support for youth and children’s organizations” |
| 4. | Ministry of Youth and Sports of Ukraine | CPCEC 3401220 “Development of physical training, high-performance and reserve sports” |
| 2016 | | |
| 5. | Ministry of Youth and Sports of Ukraine | CPCEC 3401110 “Development of sports of persons with disabilities and their physical training and sports rehabilitation” |
| 6. | Ministry of Education and Science of Ukraine | CPCEC 2201120 “Supporting the activities of the Junior Academy of Sciences National Center, providing after-school education by state-owned after-school education institutions, after-school work activities” |
| 7. | Ministry of Education and Science of Ukraine | CPCEC 2201150 “Training of specialists by higher educational institutions of I and II accreditation levels and ensuring the operation of their practice bases” |
| 2017 | | |
| 8. | Ministry of Youth and Sports of Ukraine | CPCEC 3401220 “Development of physical training, high-performance and reserve sports” |
| 9. | Ministry of Youth and Sports of Ukraine | CPCEC 3401280 “Financial support for non-governmental organizations working in physical training and sports” |
| 10. | Ministry of Education and Science of Ukraine | CPCEC 2201100 “Provision of education at comprehensive schools of social rehabilitation, comprehensive boarding lycées, boarding gymnasiums with advanced military and physical training, and other state-owned general educational institutions” |
| 11. | Ministry of Education and Science of Ukraine | CPCEC 2201280 “Staff training at Taras Shevchenko Kyiv National University” |
| 12. | Ministry of Social Policy of Ukraine | CPCEC 2507030 “Activities for social, labour and occupational rehabilitation of persons with disabilities” |
| 13. | Ministry of Social Policy of Ukraine | CPCEC 2501450 “Health improvement and recreation of children in need of special attention and support in Artek and Moloda Hvardiia children’s health improvement camps” |

| No. | KSU | Program code and title |
|-------------|---|---|
| 2018 | | |
| 14. | Ministry of Finance of Ukraine | CPCEC 3501010 "Governance and management in finance" |
| 15. | Ministry of Culture of Ukraine | CPCEC 1801560 "Ensuring the activities of the Ukrainian Book Institute, and publishing book products under the Ukrainian Book program" |
| 16. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2751070 "Functioning of the State Scientific and Technological Library" |
| 17. | State Agency of Ukraine for Fishing | CPCEC 2804020 "Organization of activities of fish reproduction complexes and other budget-funded institutions in the fishing industry" |
| 18. | Ministry of Energy and Coal Industry of Ukraine | CPCEC 1101140 "Physical protection of nuclear installations and nuclear materials" |
| 19. | Ministry of Economic Development and Trade of Ukraine | CPCEC 1201010 "Governance and management in economic development and trade" |
| 20. | Ministry of Economic Development and Trade of Ukraine | CPCEC 1201230 "Financial support for developing tourism, providing tourist safety conditions, and building a tourist infrastructure of international transport corridors and routes in Ukraine" |
| 21. | State Emergency Service of Ukraine | CPCEC 1006060 "Hydrometeorological activities" |
| 22. | Ministry for Temporarily Occupied Territories and Internally Displaced Persons of Ukraine | CPCEC 1601020 "Measures for protection and enforcement of the rights and interests of persons deprived of personal liberty due to actions of illegal armed units and/or the Russian Federation authorities in some areas of Donetsk and Luhansk oblasts where public authorities temporarily don't exercise their powers, and in the temporarily occupied territory of Ukraine, as well as for support for such persons and their family members" |
| 23. | Ministry of Infrastructure of Ukraine | CPCEC 3101240 "Financial support of measures to ensure road safety" |
| 24. | Ministry of Information Policy of Ukraine | CPCEC 3801020 "Production and broadcasting of television and radio programs for state needs, the collection, processing and distribution of official information products, financing of the public broadcasting system of Ukraine" |
| 25. | Ministry of Foreign Affairs of Ukraine | CPCEC 1401050 "The implementation by the Ministry of Foreign Affairs of Ukraine of the authority to conduct the foreign policy of Ukraine, the organization and control over the activities of foreign diplomatic institutions of Ukraine" |
| 26. | Ministry of Justice of Ukraine | CPCEC 3601030 "Ensuring the activities of probation bodies" |
| 27. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2761350 "Subvention from the state budget to local budgets for financing social and economic risk compensation measures for the population living in the observation zone" |

Annex 2

| No. | KSU | Program code and title |
|-------------|--|--|
| 28. | Ministry of Ecology and Natural Resources of Ukraine | CPCEC 2401160 "Conservation of the natural reserve fund" |
| 29. | Ministry of Culture of Ukraine | CPCEC 1801030 "Provision of general and special education with art (art, music, choreographic) general education schools (boarding schools) and out-of-school educational institutions, methodological support of educational institutions" |
| 30. | Ministry of Defense of Ukraine | CPCEC 2101100 "Training of military specialists in higher educational institutions, advanced training and retraining of military specialists and civil servants, basic military training and the patriotic education of young people" |
| 2019 | | |
| 31. | Administration of the State Service for Special Communications and Information Protection of Ukraine | CPCEC 6641050 "Staff training for the communications sector by higher educational institutions of accreditation levels III and IV" |
| 32. | Chief Intelligence Directorate of the Ministry of Defense of Ukraine | CPCEC 5961040 "Construction (purchase) of housing for military servicepersons of the Chief Intelligence Directorate of the Ministry of Defense of Ukraine" |
| 33. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701130 "State scholarships for prominent information sector figures and for children of the journalists who were killed (died) or who were declared as persons with disabilities in consequence of performance of their professional duties, and bonuses in the information sector" |
| 34. | Ministry of Internal Affairs of Ukraine | CPCEC 1003010 "Governance and management of the National Guard of Ukraine" |
| 35. | Ministry of Internal Affairs of Ukraine | CPCEC 1003020 "Ensuring the performance of tasks and functions of the National Guard of Ukraine" |
| 36. | Ministry of Internal Affairs of Ukraine | CPCEC 1007020 "Provision for the operations of the National Police of Ukraine bodies, institutions and establishments" |
| 37. | Ministry for Temporarily Occupied Territories and Internally Displaced Persons of Ukraine | CPCEC 1601600 "Pilot measures of response to the development problems caused by movement of persons and return of combatants" |
| 38. | Ministry of Youth and Sports of Ukraine | CPCEC 3401070 "Implementation of state youth policy activities, and state support for children's and youth non-governmental organizations" |
| 39. | Ministry of Youth and Sports of Ukraine | CPCEC 3401110 "Development of sports of persons with disabilities and their physical training and sports rehabilitation" |
| 40. | Ministry of Youth and Sports of Ukraine | CPCEC 3401220 "Development of physical training, high-performance and reserve sports" |
| 41. | Ministry of Youth and Sports of Ukraine | CPCEC 3401280 "Financial support for non-governmental organizations working in physical training and sports" |
| 42. | Ministry of Health of Ukraine | CPCEC 2301070 "Training and advanced training of medical and pharmaceutical, scientific and scientific-pedagogical staff by higher educational institutions of accreditation levels 3 and 4" |

| No. | KSU | Program code and title |
|-----|--|---|
| 43. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2751190 “Provision of state support for construction (purchase) of affordable housing” |
| 44. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2751270 “Support for regional policy of Ukraine” |
| 45. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2751290 “Operation of the Energy Efficiency Fund” |
| 46. | Ministry of Regional Development, Construction, and Housing and Utilities of Ukraine | CPCEC 2751570 “Implementation of the Drinking Water of Ukraine Nationwide Program”; |
| 47. | Ministry of Social Policy of Ukraine | CPCEC 2501130 “Activities for social protection of children, families, women, and other most vulnerable population groups” |
| 48. | Ministry of Social Policy of Ukraine | CPCEC 2501450 “Health improvement and recreation of children in need of special attention and support in Artek and Moloda Hvardiia children’s health improvement camps” |
| 49. | National Council of Ukraine for Television and Radio Broadcasting | CPCEC 6441010 “Governance and management in the television and radio broadcasting sector” |
| 50. | National Agency on Corruption Prevention | CPCEC 6331010 «Governance and management in prevention of corruption” |
| 51. | Security Service of Ukraine | CPCEC 6521070 “Staff training and retraining for the Security Service of Ukraine by higher educational institutions of accreditation levels III and IV” |
| 52. | State Property Fund of Ukraine | CPCEC 6611010 “Activities related to privatization of state property” |
| 53. | Ministry of Agrarian Policy and Food of Ukraine | CPCEC 2801030 “Financial support for activities in the agro-industrial complex by means of reducing the cost of credits” |
| 54. | Anti-Monopoly Committee of Ukraine | CPCEC 6011010 “Governance and management in competition policy, control over compliance with the legislation on protection of economic competition” |
| 55. | Supreme Court | CPCEC 0551010 “Administration of justice by the Supreme Court” |
| 56. | High Council of Justice | CPCEC 5981010 “Provision of foundations for the functioning of the independent judiciary” |
| 57. | Prosecutor-General’s Office of Ukraine | CPCEC 0901040 “Supporting the work of the Assessment and Disciplinary Commission of Prosecutors” |
| 58. | Economic and Financial Department of the Cabinet of Ministers Secretariat | CPCEC 0411010 “Services and the organizational, information analysis, and material and technical provision for the activities of the Cabinet of Ministers of Ukraine” |
| 59. | State Nuclear Regulation Inspectorate of Ukraine | CPCEC 5271010 “Governance and management in nuclear regulation” |

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| No. | KSU | Program code and title |
|-----|--|---|
| 60. | State Judicial Administration of Ukraine | CPCEC 0501020 "Supporting administration of justice by local and appeal courts, and operation of justice system bodies and institutions" |
| 61. | State Bureau of Investigations | CPCEC 6421010 "Supporting the work of the State Bureau of Investigations" |
| 62. | State Space Agency of Ukraine | CPCEC 6381010 "Governance and management in space activities" |
| 63. | State Affairs Department | CPCEC 0301130 «Staff training, advanced training of executives and public administration specialists, academic and scientific staff training on strategic issues of domestic and foreign policy» |
| 64. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701010 "Governance and management in the television and radio broadcasting sector" |
| 65. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701020 "Applied developments in mass media, book publishing and information and bibliographic activities, financial support for development of scientific infrastructure" |
| 66. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701040 "Advanced training of mass media workers at Ukrteleteleradiopresinstitut" |
| 67. | Ministry of Internal Affairs of Ukraine | CPCEC 1001050 "Implementation of the state policy on internal affairs, and provision for the operations of the Ministry of Internal Affairs bodies, institutions and establishments" |
| 68. | Ministry of Internal Affairs of Ukraine | CPCEC 1001080 "Staff training at higher educational institutions with specific training conditions" |
| 69. | Ministry of Defense of Ukraine | CPCEC 2105010 "Provision for activities of the State Special Transport Service" |
| 70. | Ministry of Health of Ukraine | CPCEC 2301080 "Advanced training of medical and pharmaceutical staff, training of scientific and scientific-pedagogical staff in health care, training and advanced training in first aid" |
| 71. | National Academy of Agrarian Sciences of Ukraine | CPCEC 6591020 "Scientific and organizational activities of the Presidium of the National Academy of Agrarian Sciences of Ukraine" |
| 72. | National Academy of Agrarian Sciences of Ukraine | CPCEC 6591060 "Fundamental research, applied scientific and scientific-technological developments, performance of works under state target programs and governmental orders in the agro-industrial complex, scientific staff training, financial support for technical provision of scientific institutions, for development of scientific infrastructure and for national treasures" |
| 73. | National Academy of Pedagogical Sciences of Ukraine | CPCEC 6551020 "Scientific and organizational activities of the Presidium of the National Academy of Pedagogical Sciences of Ukraine" |
| 74. | National Academy of Pedagogical Sciences of Ukraine | CPCEC 6551030 "Fundamental research, applied scientific and scientific-technological developments, performance of works under state target programs and governmental orders in the pedagogical sciences, scientific staff training, financial support for development of scientific infrastructure and national treasures" |

| No. | KSU | Program code and title |
|-------------|---|--|
| 75. | National Academy of Pedagogical Sciences of Ukraine | CPCEC 6551060 “Staff training and executive and specialist staff advanced training in education by higher educational institutions of accreditation levels III and IV” |
| 76. | National Commission for Securities and Stock Market | CPCEC 6151010 “Governance and management in the stock market sector” |
| 77. | National Agency of Ukraine for Search and Administration of Assets Earned from Corruption and Other Crime | CPCEC 6431010 “Governance and management in search for and administration of assets earned from corruption and other crime” |
| 78. | National Anti-Corruption Bureau of Ukraine | CPCEC 6321010 “Supporting the work of the National Anti-Corruption Bureau of Ukraine” |
| 79. | Accounting Chamber | CPCEC 6511010 “Governance and management in state budget execution control” |
| 80. | State Property Fund of Ukraine | CPCEC 6611020 “Activities related to privatization of state property” |
| 2020 | | |
| 81. | Ministry of Internal Affairs of Ukraine | CPCEC 1001010 “Governance and management of the Ministry of Internal Affairs of Ukraine operations”; |
| 82. | Ministry of Internal Affairs of Ukraine | CPCEC 1001080 “Staff training at higher educational institutions with specific training conditions” |
| 83. | Ministry of Internal Affairs of Ukraine | CPCEC 1002010 “Governance and management in the field of state border” |
| 84. | Ministry of Internal Affairs of Ukraine | CPCEC 1002060 “Staff training and advanced training by the National Academy of the State Border Guard Service of Ukraine” |
| 85. | Ministry of Internal Affairs of Ukraine | CPCEC 1006010 “Governance and management in the field of emergencies” |
| 86. | Ministry of Internal Affairs of Ukraine | CPCEC 1006360 “Civil defense staff training” |
| 87. | Ministry of Internal Affairs of Ukraine | CPCEC 1004010 “Governance and management in the field of migration, citizenship, immigration, and registration of natural persons” |
| 88. | Ministry of Internal Affairs of Ukraine | CPCEC №1004020 “Ensuring implementation of tasks and functions in the field of citizenship, immigration and registration of natural persons” |
| 89. | Ministry of Internal Affairs of Ukraine | CPCEC 1001020 “Provision for the operations of the National Police of Ukraine bodies, institutions and establishments” |
| 90. | Ministry of Internal Affairs of Ukraine | CPCEC 1007010 “Governance and management of the National Police of Ukraine operations” |
| 91. | Ministry of Internal Affairs of Ukraine | CPCEC1003010 “Governance and management of the National Guard of Ukraine” |

Annex 2

| No. | KSU | Program code and title |
|------|---|--|
| 92. | Ministry of Internal Affairs of Ukraine | CPCEC 1003070 “Staff training for the National Guard of Ukraine by higher educational institutions” |
| 93. | Verkhovna Rada of Ukraine | CPCEC 0111020 “Services and organizational, information and analytical, and material and technical support for activities of the Verkhovna Rada of Ukraine” |
| 94. | Verkhovna Rada of Ukraine | CPCEC 0111010 “Legislative activities of the Verkhovna Rada of Ukraine” |
| 95. | Ministry of Health of Ukraine | CPCEC 2301040 “Public health and measures to combat epidemics” |
| 96. | Ministry of Social Policy of Ukraine | CPCEC 2507030 “Activities for social, labor and occupational rehabilitation of persons with disabilities” (in the area “Training and retraining of persons with disabilities at educational institutions and occupational rehabilitation centers for persons with disabilities to acquire a profession”) |
| 97. | Ministry of Social Policy of Ukraine | CPCEC 2501180 “Payment of social scholarships to students (cadets) of specialized pre-higher and higher education” |
| 98. | Ministry of Culture and Information policy of Ukraine | CPCEC 3801110 “Financial support for national theaters” |
| 99. | Ministry of Culture and Information policy of Ukraine | CPCEC 3801490 “Preserving historical, cultural and architectural heritage in national and state reserves” |
| 100. | Accounting Chamber | CPCEC 6511010 “Governance and management in state budget execution control” |
| 101. | Ministry of Education and Science of Ukraine | CPCEC 2201100 “Provision of education by state-owned general secondary educational institutions” |
| 102. | State Audit Service of Ukraine | CPCEC 0417010 “Governance and management in control of budget funds spending” |
| 103. | Ministry of Defense of Ukraine | CPCEC 2101010 “Management and military administration of the Armed Forces of Ukraine” |
| 104. | Ministry of Defense of Ukraine | CPCEC 2101020 “Supporting the activities of the Armed Forces of Ukraine, staff and troop training, medical services to personnel, military service veterans and their family members and war veterans” |

List of the budget programs for which proposals were drafted concerning KSU measures to reduce gender gaps

| No. | KSU | CPCEC, budget program title |
|------|---|---|
| 1. | Ministry of Social Policy of Ukraine | CPCEC 2501440 “Implementation of the state policy on families with children” |
| 2. | Ministry of Youth and Sports of Ukraine | CPCEC 3401220 “Development of physical training, high-performance and reserve sports” |
| 3. | Ministry of Youth and Sports of Ukraine | CPCEC 3401070 “Implementation of the state youth policy activities and state support for youth and children’s organizations” |
| 4. | Ministry of Youth and Sports of Ukraine | CPCEC 3401110 “Development of sports of persons with disabilities and their physical training and sports rehabilitation” |
| 5. | Ministry of Education and Science of Ukraine | CPCEC 2201120 “Supporting the activities of the Junior Academy of Sciences National Center, providing after-school education by state-owned after-school education institutions, after-school work activities” |
| 6. | Ministry of Education and Science of Ukraine | CPCEC 2201150 “Training of specialists by higher educational institutions of I and II accreditation levels and ensuring the operation of their practice bases” |
| 7. | Ministry of Youth and Sports of Ukraine | CPCEC 3401280 “Financial support for non-governmental organizations working in physical training and sports” |
| 8. | Ministry of Education and Science of Ukraine | CPCEC 2201100 “Provision of education at comprehensive schools of social rehabilitation, comprehensive boarding lycées, boarding gymnasiums with advanced military and physical training, and other state-owned general educational institutions” |
| 9. | Ministry of Education and Science of Ukraine | CPCEC 2201280 “Staff training at Taras Shevchenko Kyiv National University” |
| 10. | Ministry of Social Policy of Ukraine | CPCEC 2507030 “Activities for social, labour and occupational rehabilitation of persons with disabilities” |
| 11. | Ministry of Social Policy of Ukraine | CPCEC 2501450 “Health improvement and recreation of children in need of special attention and support in Artek and Moloda Hvardiia children’s health improvement camps” |
| 12. | Ministry of Internal Affairs of Ukraine | CPCEC 1001050 “Implementation of the state policy on internal affairs, and provision for the operations of the Ministry of Internal Affairs bodies, institutions and establishments” |
| 13.. | Ministry of Internal Affairs of Ukraine | CPCEC 1003020 “Ensuring the performance of tasks and functions of the National Guard of Ukraine” |
| 14. | Ministry of Internal Affairs of Ukraine | CPCEC 1007020 “Provision for the operations of the National Police of Ukraine bodies, institutions and establishments” |
| 15. | Ministry for Development of Economy, Trade and Agriculture of Ukraine | CPCEC 1201040 “Financial support for activities in the agro-industrial complex by means of reducing the cost of credits” |

Annex 3

| No. | KSU | CPCEC, budget program title |
|-----|---|---|
| 16. | Ministry for Development of Communities and Territories of Ukraine | CPCEC 2751190 "Provision of state support for construction (purchase) of affordable housing" |
| 17. | Ministry for Development of Communities and Territories of Ukraine | CPCEC 2751290 "Operation of the Energy Efficiency Fund" |
| 18. | National Commission Providing State Regulation in Communications and Informatization | CPCEC 5561010 "Governance and management in regulation of communications and informatization" |
| 19. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701020 "Applied developments in mass media, book publishing and information and bibliographic activities, financial support for development of scientific infrastructure" |
| 20. | State Committee for Television and Radio Broadcasting of Ukraine | CPCEC 1701130 "State scholarships for prominent information sector figures and for children of the journalists who were killed (died) or who were declared as persons with disabilities..." |
| 21. | State Regulatory Service of Ukraine | CPCEC 8681010 "Governance and management in regulatory policy and licensing" |
| 22. | National Commission for Securities and Stock Market | CPCEC 6151010 "Governance and management in the stock market sector" |
| 23. | Anti-Monopoly Committee of Ukraine | CPCEC 6011010 "Governance and management in competition policy, control over compliance with the legislation on protection of economic competition" |
| 24. | State Nuclear Regulation Inspectorate of Ukraine | CPCEC 5271010 "Governance and management in nuclear regulation" |
| 25. | National Agency on Corruption Prevention (NACP) | CPCEC 6331010 "Governance and management in prevention of corruption" |
| 26. | National Anti-Corruption Bureau of Ukraine (NABU) | CPCEC 6321010 "Supporting the work of the National Anti-Corruption Bureau of Ukraine" |
| 27. | High Council of Justice | CPCEC 5981010 "Provision of foundations for the functioning of the independent judiciary" |
| 28. | Supreme Court of Ukraine | CPCEC 0551010 "Administration of justice by the Supreme Court" |
| 29. | Prosecutor-General's Office of Ukraine | CPCEC 0901040 "Supporting the work of the Assessment and Disciplinary Commission of Prosecutors" |
| 30. | Secretariat of the Cabinet of Ministers of Ukraine | CPCEC 0411190 "Activities to support development of leadership in Ukraine" |
| 31. | Ministry for Temporarily Occupied Territories and Internally Displaced Persons of Ukraine | CPCEC 1601600 "Pilot measures of response to the development problems caused by movement of persons and return of combatants" |
| 32. | Chief Intelligence Directorate of the Ministry of Defense of Ukraine | CPCEC 5961010 "Construction (purchase) of housing for military servicepersons of the Chief Intelligence Directorate of the Ministry of Defense of Ukraine" |
| 33. | Security Service of Ukraine | CPCEC 6521070 "Staff training and retraining for the Security Service of Ukraine by higher educational institutions of accreditation levels III and IV" |

| No. | KSU | CPCEC, budget program title |
|-----|---|---|
| 34. | Ministry of Internal Affairs of Ukraine | CPCEC 1001010 “Governance and management of the Ministry of Internal Affairs of Ukraine operations” |
| 35. | Ministry of Internal Affairs of Ukraine | CPCEC 1001080 “Staff training at higher educational institutions with specific training conditions” |
| 36. | Ministry of Internal Affairs of Ukraine | CPCEC 1002010 “Governance and management in the field of state border” |
| 37. | Ministry of Internal Affairs of Ukraine | CPCEC 1002060 “Staff training and advanced training by the National Academy of the State Border Guard Service of Ukraine” |
| 38. | Ministry of Internal Affairs of Ukraine | CPCEC 1006010 “Governance and management in the field of emergencies” |
| 39. | Ministry of Internal Affairs of Ukraine | CPCEC 1006360 “Civil defense staff training” |
| 40. | Ministry of Internal Affairs of Ukraine | CPCEC 1004010 “Governance and management in the field of migration, citizenship, immigration, and registration of natural persons” |
| 41. | Ministry of Internal Affairs of Ukraine | CPCEC №1004020 “Ensuring implementation of tasks and functions in the field of citizenship, immigration and registration of natural persons” |
| 42. | Ministry of Internal Affairs of Ukraine | CPCEC 1001020 “Provision for the operations of the National Police of Ukraine bodies, institutions and establishments” |
| 43. | Ministry of Internal Affairs of Ukraine | CPCEC 1007010 “Governance and management of the National Police of Ukraine operations” |
| 44. | Ministry of Internal Affairs of Ukraine | CPCEC 1003010 “Governance and management of the National Guard of Ukraine” |
| 45. | Ministry of Internal Affairs of Ukraine | CPCEC 1003070 “Staff training for the National Guard of Ukraine by higher educational institutions” |
| 46. | Office of the Verkhovna Rada of Ukraine | CPCEC 0111020 «Services and organizational, information and analytical, and material and technical support for activities of the Verkhovna Rada of Ukraine” |
| 47. | Office of the Verkhovna Rada of Ukraine | CPCEC 0111010 “Legislative activities of the Verkhovna Rada of Ukraine” |
| 48. | Ministry of Health of Ukraine | CPCEC 2301040 “Public health and measures to combat epidemics” |
| 49. | Ministry of Social Policy of Ukraine | CPCEC 2501180 “Payment of social scholarships to students (cadets) of specialized pre-higher and higher education” |
| 50. | Ministry of Culture and Information Policy of Ukraine | CPCEC 3801110 “Financial support for national theaters” |
| 51. | Ministry of Culture and Information Policy of Ukraine | CPCEC 3801490 “Preserving historical, cultural and architectural heritage in national and state reserves” |
| 52. | Accounting Chamber | CPCEC 6511010 “Governance and management in state budget execution control” |

Annex 3

| No. | KSU | CPCEC, budget program title |
|-----|--------------------------------|--|
| 53. | State Audit Service of Ukraine | CPCEC 0417010 “Governance and management in control of budget funds spending” |
| 54. | Ministry of Defense of Ukraine | CPCEC 2101010 “Management and military administration of the Armed Forces of Ukraine” |
| 55. | Ministry of Defense of Ukraine | CPCEC 2101020 “Supporting the activities of the Armed Forces of Ukraine, staff and troop training, medical services to personnel, military service veterans and their family members and war veterans” |

List of budget requests for 2021-2023 that consider gender aspects, under budget programs of key state budget spending units

| No. | KSU | CPCEC, budget program title |
|-----|--|---|
| 1. | Accounting Chamber | CPCEC 6511010 "Governance and management in state budget execution control" |
| 2. | State Service for Special Communications and Information Protection of Ukraine | CPCEC 6641050 "Staff training, retraining and advanced training for the communications sector by higher educational institutions" |
| 3. | Ministry of Environmental Protection and Natural Resources of Ukraine | CPCEC 2702020 "Organization of activities of fish reproduction plants and other budget-funded institutions in the fishing industry" |
| 4. | Ministry for Development of Communities and Territories of Ukraine | CPCEC 2751070 "Functioning of the State Scientific and Technological Library" |
| 5. | Vinnitsia OSA | CPCEC 7721010 «Exercising executive power in Vinnitsia oblast» |
| 6. | Volyn OSA | CPCEC 7731010 «Exercising executive power in Volyn oblast» |
| 7. | Donetsk OSA | CPCEC 7751010 «Exercising executive power in Donetsk oblast» |
| 8. | Zhytomyr OSA | CPCEC 7761010 «Exercising executive power in Zhytomyr oblast» |
| 9. | Zaporizhzhia OSA | CPCEC 7781010 «Exercising executive power in Zaporizhzhia oblast» |
| 10. | Ivano-Frankivsk OSA | CPCEC 7791010 «Exercising executive power in Ivano-Frankivsk oblast» |
| 11. | Kyiv OSA | CPCEC 7801010 «Exercising executive power in Kyiv oblast» |
| 12. | Kirovohrad OSA | CPCEC 7811010 «Exercising executive power in Kirovohrad oblast» |
| 13. | Luhansk OSA | CPCEC 7821010 «Exercising executive power in Luhansk oblast» |
| 14. | Lviv OSA | CPCEC 7831010 «Exercising executive power in Lviv oblast» |
| 15. | Mykolaiv OSA | CPCEC 7841010 «Exercising executive power in Mykolaiv oblast» |
| 16. | Odesa OSA | CPCEC 7851010 «Exercising executive power in Odesa oblast» |
| 17. | Poltava OSA | CPCEC 7861010 «Exercising executive power in Poltava oblast» |
| 18. | Rivne OSA | CPCEC 7871010 «Exercising executive power in Rivne oblast» |

Annex 4

| No. | KSU | CPCEC, budget program title |
|-----|---|--|
| 19. | Sumy OSA | CPCEC 7881010 «Exercising executive power in Sumy oblast» |
| 20. | Ternopil OSA | CPCEC 7891010 «Exercising executive power in Ternopil oblast» |
| 21. | Kharkiv OSA | CPCEC 79011010 «Exercising executive power in Kharkiv oblast» |
| 22. | Kherson OSA | CPCEC 7911010 «Exercising executive power in Kherson oblast» |
| 23. | Khmelnyskyi OSA | CPCEC 7921010 «Exercising executive power in Khmelnytskyi oblast» |
| 24. | Cherkasy OSA | CPCEC7931010 « Exercising executive power in Cherkasy oblast» |
| 25. | Chernivtsi OSA | CPCEC 7941010 «Exercising executive power in Chernivtsi oblast» |
| 26. | Chernihiv OSA | CPCEC 7951010 «Exercising executive power in Chernihiv oblast» |
| 27. | Office of the Verkhovna Rada of Ukraine | CPCEC 0111010 “Legislative activities of the Verkhovna Rada of Ukraine” |
| 28. | Office of the Verkhovna Rada of Ukraine | CPCEC 0111020 «“Services and organizational, information and analytical, and material and technical support for activities of the Verkhovna Rada of Ukraine” |
| 29. | Ministry of Internal Affairs of Ukraine | CPCEC 1001010 “Governance and management of the Ministry of Internal Affairs of Ukraine operations” |
| 30. | Ministry of Internal Affairs of Ukraine | CPCEC 1001050 “Implementation of the state policy on internal affairs, and provision for the operations of the Ministry of Internal Affairs bodies, institutions and establishments” |
| 31. | Ministry of Internal Affairs of Ukraine | CPCEC 1001080 “Staff training at higher educational institutions with specific training conditions” |
| 32. | Ministry of Internal Affairs of Ukraine | CPCEC 1002010 “Governance and management in the field of state border” |
| 33. | Ministry of Internal Affairs of Ukraine | CPCEC 1002030 “Ensuring the performance of tasks and functions of the State Border Guard Service of Ukraine” |
| 34. | Ministry of Internal Affairs of Ukraine | CPCEC 1002060 “Staff training and advanced training by the National Academy of the State Border Guard Service of Ukraine” |
| 35. | Ministry of Internal Affairs of Ukraine | CPCEC 1003010 “Governance and management of the National Guard of Ukraine” |
| 36. | Ministry of Internal Affairs of Ukraine | CPCEC 1003020 “Ensuring the performance of tasks and functions of the National Guard of Ukraine” |
| 37. | Ministry of Internal Affairs of Ukraine | CPCEC 1003070 “Staff training for the National Guard of Ukraine by higher educational institutions” |

| No. | KSU | CPCEC, budget program title |
|-----|---|--|
| 38. | Ministry of Internal Affairs of Ukraine | CPCEC 1003080 “In-patient medical treatment of the National Guard military servicepersons in its own health care institutions” |
| 39. | Ministry of Internal Affairs of Ukraine | CPCEC 1004010 “Governance and management in the field of migration, citizenship, immigration, and registration of natural persons” |
| 40. | Ministry of Internal Affairs of Ukraine | CPCEC 004020 “Ensuring implementation of tasks and functions in the field of citizenship, immigration and registration of natural persons” |
| 41. | Ministry of Internal Affairs of Ukraine | CPCEC 1006010 “Governance and management in the field of emergencies” |
| 42. | Ministry of Internal Affairs of Ukraine | CPCEC 1006060 “Hydrometeorological activities” |
| 43. | Ministry of Internal Affairs of Ukraine | CPCEC 1006360 “Staff training, scientific and technical activities in civil defense and fire safety” |
| 44. | Ministry of Internal Affairs of Ukraine | CPCEC 1007010 “Governance and management of the National Police of Ukraine operations” |
| 45. | Ministry of Internal Affairs of Ukraine | CPCEC 1007020 “Provision for the operations of the National Police of Ukraine bodies and institutions” |
| 46. | Ministry of Social Policy of Ukraine | CPCEC 2501130 “Activities for social protection of children, families, women, and other most vulnerable population groups” |

Report on results of an open public discussion of the draft Resolution of the Cabinet of Ministers of Ukraine “On amending the Resolution of the Cabinet of Ministers of Ukraine No. 115 of 1 March 2017”

In order to ensure examination and consideration of the public opinion, the Ministry of Youth and Sports of Ukraine conducted, during September and October 2020, an open public discussion of the draft Resolution of the Cabinet of Ministers of Ukraine “On amending the Resolution of the Cabinet of Ministers of Ukraine No. 115 of 1 March 2017” by publishing it at the MYS official website and emailing it to the Public Council under the Ministry of Youth and Sports of Ukraine for discussion. The open public discussion of the draft Resolution involved subject such as the Public Council under the Ministry of Youth and Sports of Ukraine and the Gender Budgeting in Ukraine project.

| No. | Proposals | Entity submitting proposals | Taken / not taken into account (with reasons, if not taken into account) |
|-----|--|-------------------------------------|--|
| 1. | Supplement the section “Expected results and efficiency of the Program” as follows: “ensure provision of quality physical training and sports services by sports clubs and physical training and health improvement facilities which function according to established standards, considering the needs and interests of women (girls) and men (boys) and/or their groups” | Gender Budgeting in Ukraine project | Taken into account |
| 2. | Add a new indicator to the section “Expected results and efficiency of the Program: “at least 1-2% annual increase in the share of women (girls) among the persons receiving quality physical training and sports services provided by sports clubs and physical training and health improvement facilities” | Gender Budgeting in Ukraine project | Taken into account |
| 3. | Supplement an indicator in Annex 5 to the Program: “number of pupils of children’s and youth sports schools involved in competition, including boys, girls” | Gender Budgeting in Ukraine project | Not taken into account The report as per the form 5-ФК (consolidated) “Consolidated report on activities of children’s and youth sports schools (specialized children’s and youth sports schools of Olympic reserve)” only provides for the number of persons engaged in sports and does not provide for collection of information about the participation of the pupils of children’s and youth sports schools involved in competition broken down by sex. Besides, competitions in sports are conducted according to the approved rules of sports competitions among men and women with account of specifics of a concrete sport. |

**Analyzed programs, funded by local budgets, in 2015-2020 by
GRB project expert and advisory support****Education and Science**

1. Vocational and technical education development program
2. Program of development of out-of-school educational institutions
3. Provision of secondary education by special boarding schools, schools and other educational institutions for children who need of correction of physical and (or) mental development
4. The program of providing secondary education by secondary specialized boarding schools with in-depth study of certain subjects and courses for in-depth training of children in the field of science and arts, physical culture and sports, other fields, lyceums with enhanced military physical training
5. Provision of secondary education by secondary educational institutions (including a school-kindergarten, boarding school at the school), specialized schools, lyceums, gymnasiums, colleges
6. Education of specialists by higher institutions of I and II accreditation levels
7. Provision of secondary education by secondary boarding schools, secondary sanatorium boarding schools
8. Advanced training, retraining by postgraduate education institutions
9. Provision of secondary education by evening (shift) schools

Physical training and sport, youth policy

1. Ensuring the development of children's and youth sports (or Ensuring and training of communal children's and youth sports schools in 2020)
2. Provision of the center of disability sports "Invasport" and carrying out of actions on disability sports
3. Specialized sport schools of Olympic reserve and schools of sportsmanship
4. Finance support of physical and sports activity
5. Carrying out of sport activity in region
6. Finance support of regional centers of All-Ukrainian physical and sport organizations for carrying out academic, training and sport activities.
7. Other activities of physical culture and sport development
8. Social programs and measures of state authorities in youth sphere
9. Other activities and institutions of youth policy

Social care and social protection

1. Provision of social and rehabilitation services for senior citizens, disabled people, disabled children in social protection institutions
2. Institutions and activities of children's issue and their social security (social hostel)
3. Centers of disabled children's social rehabilitation, centers of professional rehabilitation of disabled people
4. Boarding houses for juvenile persons with disabilities
5. Provision of impatient care social services, including accommodation, for children with disabilities of physical and mental development
6. Provision of social services by centers of social services for family, children and youth
7. Rehabilitation, recreation of children and youth, development of children's health and recreation facilities network

Annex 6

8. Support of institutions, which provide social services for children who found themselves in difficult life circumstances (Centers for social and psychological rehabilitations for children)
9. Ensuring appropriate conditions for the upbringing and development of orphans and children deprived of parental care in orphanages, including family-type ones, foster families
10. Education and employment of disabled people
11. Ensuring activities of other institutions in social protection and social care sector (center of social and psychological help)
12. Provision of financial support for nongovernmental organization of veterans and disabled people, activity of which has social background
13. Other activities in social protection and social care sector

Health care

1. Tuberculosis control program
2. Cancer control program
3. Program for prevention, diagnosis and treatment of viral hepatitis
4. HIV/AIDS control program
5. Obstetric care for pregnant women and newborns
6. Medical and social protection of orphan children and children deprived of parental care
7. Providing centralized measures for the treatment of patients with diabetes mellitus and diabetes insipidus
8. Specialized stationary medical care for citizens (narcological dispensary)
9. Prevention and treatment of cardiovascular and cerebrovascular diseases
10. Providing outpatient care for patients with mental disorders
11. Provision of specialized inpatient medical care for citizens, in particular psychiatric
12. Ensuring the provision of specialized inpatient and outpatient medical care for citizens with cardiovascular system diseases
13. Creation of blood banks and its components
14. Emergency and ambulance care for citizens
15. Dental care for citizens
16. Information, methodological and educational provision in health care sector
17. Conducting a proper medical and social examination (MSEX)

Culture and arts

1. Libraries
2. Schools of aesthetic education
3. Ensuring the activities of museums and exhibitions
4. Ensuring the activities of reserves
5. Other cultural and educational activities
6. Theatres
7. Financial support of philharmonics, artistic and musical groups, ensembles, concert and circus organizations

Economic activity

1. Small and medium entrepreneurship development programs
2. Implementation of programs in tourism and recreation sector

Other activity: lending

1. Providing long-term loans for individual housing developers in rural area
2. Providing soft long-term loans to young families and single young citizens for construction/
purchase of housing

Utilities sector

1. Ensuring the functioning of city public toilets network

Analyzed programs, funded by local budgets, in 2015-2020 by GRB project expert and advisory support

(name of key spending unit of state budget)

I. Budget programs for which gender analysis have been conducted and gender gaps, gender discrimination and negative trends have been revealed in meeting the needs and satisfying the interests of women, men and/or their groups:

1. CPCEC ...
- (gaps, discrimination, trends)
- ...
- ...
2. CPCEC...

II. Considering of gender aspects in budget request for 2020-2022:

1. Objectives of state policy in relevant field of activity, formation and/or implementation of which is provided by key unit, that include gender aspects (Form 1 of budget request):

2. Budget programs, that include gender aspects (Form 2 of budget request)

- CPCEC
(characteristics of budget program, that include gender aspects – goal, fund utilization area, objectives, performance indicators)
- CPCEC

III. Measures that are used by key units in 2019 (is expected to use in 2020-2022) to reduce gender gaps, elimination of gender discrimination, meeting the needs and satisfying interests of women and men and/or their groups:

(amendments to normative and legal acts, improving the process of data collection and processing, development of sector standards, etc)

Head of institution – key spending unit

(signature)

(first and last name)

**METHODOLOGICAL RECOMMENDATIONS
ON THE GRB USE FOR KEY SPENDING
UNITS IN UKRAINE**

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INTRODUCTION

The modern market mechanism of economic management is designed to develop the economic aspect of human activities, while almost not addressing the social one. It is unable to secure settlement of the following problems: financing of social guarantees for the population, maintenance of institutions and establishments in the socio-cultural sector, development of science-intensive technologies, fundamental research in low-profit but socially important areas, support for the functioning of complicated and high-risk programs (oceanographic or space research), etc. Such issues that the market environment is not able to handle are taken to address by the state and local authorities using budget funds. The budget plays a significant part in its efficient functioning and in catering for the needs and interests of different social groups of women and men. This is why gender responsive budgeting is crucial in the budget process because it is an effective tool to satisfy the targeted needs of society and to achieve gender equality in general.

Mainstreaming gender in the budget process allows analyzing and restructuring revenues and expenditures so that the needs of a community, both women and men of different sociodemographic groups, be properly represented in budget expenditure items. This in turn ensures efficient distribution of funds, enables identification of gender gaps in public service delivery, and clarifies whether it is necessary to reallocate resources and change priorities, which strengthens transparency and controllability of the budget process.

GRB implementation is included as an objective in the Strategy for the Public Finance Management System Reform for 2017-2020 approved by the Cabinet of Ministers of Ukraine Order No. 142-p of 8 February 2017, according to which integration of the gender responsive approach in the budget process should ensure higher efficiency and quality of public services provided, taking account of the needs of

sociodemographic groups, particularly in terms of gender, and enable stronger accountability of spending units and greater budget transparency.

To some extent, using GRB in practical work refines and accommodates the process of formulation (efficient planning), consideration, approval and execution of budgets (continuous monitoring and evaluation of efficiency of budget programs), contributes to effective and prudent utilization of budget funds, improves quality of service delivery and people's living standards, and influences achievement of gender equality, which is one of the factors in the country's economic growth.

Viewing GRB as a PPB component, it is worth noting that all budget program elements should include a gender perspective, namely the title and goal, the title of a subprogram (if any), budget program (subprogram) objectives, activities, and performance indicators of its implementation must be gender sensitive, clear, comprehensible and accessible to an ordinary citizen/taxpayer. It will improve efficiency of budget funds utilization, increase the extent to which the needs of men and women are met, people's awareness, budget and financial literacy, and enhance the opportunity of public participation in the budget process.

To explain the mechanism of GRB application in the budget process, the Methodological Recommendations on the GRB Use for Key Spending Units in Ukraine have been drafted. The goal of developing this document is to provide all spending units with guidelines and explanations concerning particularities of gender budgeting within the public finance management (PFM) system in Ukraine.

1 Basic principles of gender responsive budgeting

Gender responsive budgeting (GRB) is an approach aimed at integrating a gender perspective into the process of budget planning, formulation, and reporting on budget execution at state and local levels. The use of the gender responsive budgeting allows having a more comprehensive picture of how budget programs and allocation of budget funds influence the socioeconomic status, opportunities and equality of women and men in a country.

Equality of women's and men's rights in Ukraine is secured by Article 24 of the Constitution of Ukraine, and by the Law of Ukraine "On Ensuring Equal Rights and Opportunities of Women and Men". Besides, Ukraine adheres to the global Sustainable Development Goals 2030 (the future international development targets approved by the United Nations), in particular Target 5.1 under Goal 5: Achieve gender equality and empower all women and girls. Ukraine ratified the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), and regularly participates in the Convention implementation review activities.

One of the principal development objectives for Ukraine, as a state situated in the center of Europe, is to speed up development rates at both state and local levels. Under these conditions, it is quite important to increase efficiency of the country's state and local budgets, particularly in view of limited budget resources. For a budget to better fulfil the tasks assigned to it, many countries have attempted to bring its formulation and functioning principles closer to achieve gender equality that the international community recognizes as a value which should be attained for the sake of justice and public development. Consideration of interests, needs, opportunities and experiences of different social groups of women and men in all areas of societal life underpins the country's gender sensitive policy.

According to a study conducted by the International Monetary Fund (IMF) in 2016, 80 countries of the world use gender responsive budgeting. GRB approaches vary from country to country. In countries such as Austria, Belgium, Spain (Andalusia), Germany (Berlin city state), or Nordic states, governmental institutions (usually the Ministry of Finance or the Ministry of Economy) took the lead in the GRB implementation process. In some countries, GRB was implemented under pressure from, and on the initiative of, civil society, parliament members, or research institutes (Latin America, the Republic of South Africa). Some countries cover the whole budget process, making amendments to their budget laws (Sweden, India, Philippines, Egypt, Uganda), while others begin GRB implementation activities in pilot sectors (East Timor, Macedonia, Morocco). In developing countries, GRB initiatives were generally started in education, health care and agriculture, subsequently expanding to embrace other sectors. The tools used for GRB implementation also vary. It can be gender analysis of revenues or expenditures, or assessment of sectoral policies for their influence upon gender equality enhancement through budget programs (such strategies were approved in Iceland, Macedonia, and Austria). Each country selects the GRB approach and tools which are the most suitable to its economic situation and budget system.

Implementing GRB, some countries faced difficulties, now arising in Ukraine as well: lack of statistical data; absence of sex-disaggregated data; conducting gender budget analysis turned out to be a too complex task requiring additional financial and human resources (training of civil servants, trained staff turnover); lack of political will, hence limited budget powers and influence upon the Ministry of Finance and line ministries. Elimination of the above-mentioned problems and GRB implementation contributed to realization of the importance of managerial

decision-making with account of the needs of men and women and impact of such decisions on efficiency of the budget funds utilization. European practices of gender responsive budgeting mainly concern analysis of the budget expenditure side. However, there are some exceptions (Austria and Great Britain); for example, the Austrian Ministry of Finance analyzed not only the budget expenditures but also the budget revenues. Some countries recognized the importance of enhancing their GRB activities in taxation. Higher performance of GRB implementation can be seen in the countries where governmental and nongovernmental organizations cooperate, complementing each other's activities, which requires trust, transparency and free access to information (budget documents).

According to the definition provided by the Council of Europe, gender budgeting 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 budget process, and restructuring revenues and expenditures in order to promote gender equality.

Gender responsive budgeting is not a one-off, multipurpose adjusting tool but rather an advanced management technology which aims to ensure consideration of the needs and interests of different sociodemographic groups of women and men when budget funds are limited.

The methodology of GRB application in Ukraine consists of the following key stages:



The first and foremost stage in GRB application is to perform a gender budget analysis (1), which enables preparing a sufficient body of evidence, identifying existing benefits, problems, and gender gaps in a specific sector, policy, or budget program, and formulating recommendations/proposals to mitigate their impact and address them in general.

During GRB implementation, different methods of assessing budget programs from a gender perspective, i.e. performing gender budget analysis, can be used.

The next stage in GRB implementation, changes in programs and budgets (2), is based on the recommendations formulated during the first stage, aiming to amend state and local policies or strategies and restructure budget revenues and expenditures to achieve gender equality according to findings of the gender budget analysis performed. In particular, the changes can concern improvements in state statistical and administrative reporting, in documents used in the budget process, in directly analyzed budget programs (their titles, goals, objectives, activities, and performance indicators), and in regulatory legal acts that govern relations in a respective sector.

The final stage in GRB implementation consists of the systemic GRB integration into the budget process (3), with the gender-based approach in the budget process as its final goal. Implementation of this last stage allows making the gender-based approach a binding principle for the realization of the socioeconomic policy of the state and its local governments.

Hence, using GRB is a cyclic, ongoing process that will allow taking the needs of men and women of different ages, social status, residence, etc., into consideration in a resource-constrained environment.

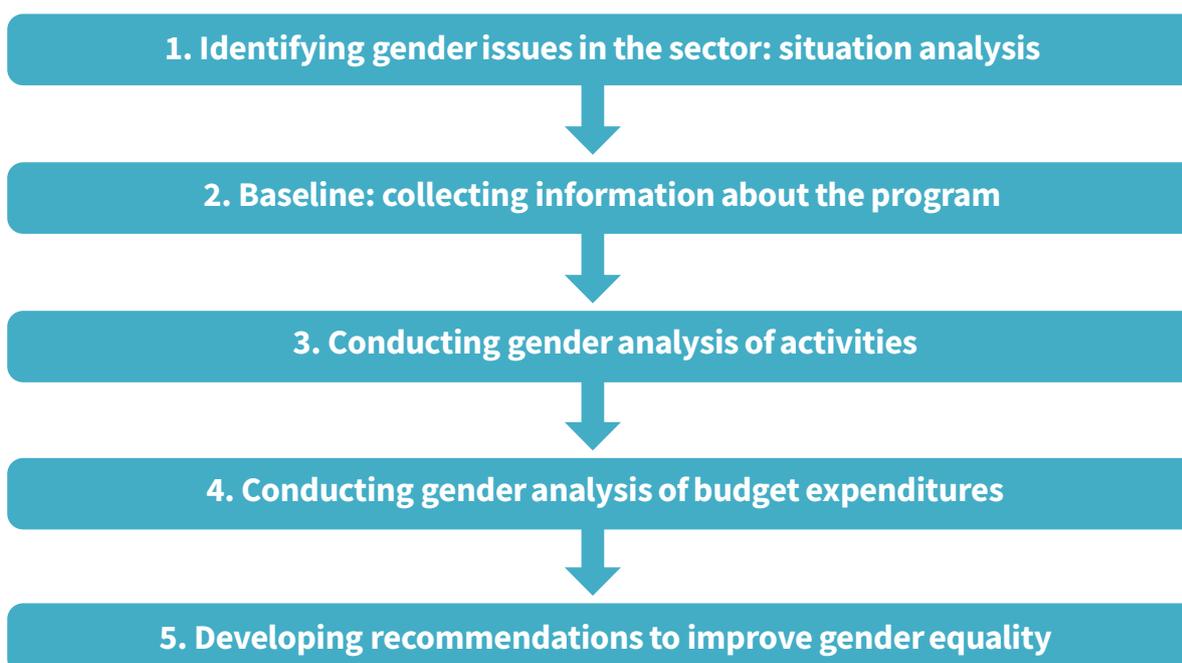
2 GRB stages to be applied by KSUs

2.1. Performing gender budget analysis of KSU programs

In the context of implementing the Strategy for the Public Finance Management System Reform and introducing program performance budgeting, a new system of development and execution of result-oriented budget programs has been taking shape. Taxes paid by citizens are a key component filling the budget revenue side, so it would be fair if all taxpayers, women and men, make the most use of the services they have paid for. This is why budget formulation from a gender perspective standpoint makes the budget transparent, money being used efficiently, and all social and gender groups receiving services.

In this section, we examine in more detail gender budget analysis of programs to be undertaken by key spending units. Gender budget analysis means analysis of budget-financed programs by spending units to identify extent to which activities under the programs meet the needs of different sexes and sociodemographic groups. The gender budget analysis answers the following questions: What impact do budget measures and related policies have on gender equality? Do budget measures reduce gender inequalities, increase them, or leave them unchanged?

Gender budget analysis consists of 5 main steps:



As a beginning of gender budget analysis, a key spending unit examines the situation of women and men in the sector where it is responsible for policy formulation, to identify existing gender issues and possible inequalities that its policy and budget funds should be targeted at.

STEP 1. Identifying gender issues in the sector: situation analysis

The main aim of this stage is to analyze the situation of different groups of women and men in a specific sector of concern for the program chosen for analysis in order to **identify key target groups** of service recipients and find out their situation and opportunities. Information in this phase can be derived from state statistical and administrative reporting data, national reports on compliance with commitments under international instruments (CEDAW, the Beijing Declaration, etc.), findings of scientific research, consultations with experts, etc.

As an entry point for analysis, the key task of Step 1 is to analyze the situation of women and girls, men and boys in a specific sector. The situation analysis is intended to shape a proper review of the target service recipient group in the sector, understand possible differences in the group's situation, in its practical and strategic needs and priorities, and to find out whether any inequalities exist between women and men (or subgroups thereof) that need to be addressed by a public policy.

Some of the key questions to help understand key gender issues are as follows:

- What is the situation of women and men (and different groups thereof) in the sector of concern for the program chosen for analysis?
- What are interests, needs and priorities of these groups of women and men?
- Are there differences in the situation of women and men that should be taken into consideration?
- What are existing gender inequalities in this sector?

It is not sufficient for KSUs to consider in analysis the situation of women and men alone; it is also important to make sure that the needs and interests, priorities and problems of women and men in different social situations caused by age, class, ethnicity, location, etc., are addressed adequately in the process of development of a state policy, program or activities. An important starting point is to have a deep understanding of the situation of women and men, and diverse groups thereof, in different domains of life. It is essential therefore not to perceive women and men as categories but to take a closer look in analysis factoring in such characteristics as age, place

of residence (urban/rural), social background, marital status, ethnicity, and other categories in the program context itself.

Principal sources of information for situation analysis

National reviews/reports on gender equality or on compliance with the international obligations such as the National Review of Implementation of the Beijing Declaration and Platform for Action (1995) and the outcomes of the 23rd Special Session of the UN General Assembly (2000) in the context of the 20th anniversary of the Fourth World Conference on Women and the adoption of the Beijing Declaration and Platform for Action (2015) (Beijing+20), as well as of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).

Undertaking gender budget analysis also requires gender-disaggregated data, i.e. gender statistics contained in state statistical surveys or administrative reports. Ukrainian laws do not include a clear definition of the gender statistics concept whereas the United Nations Economic Commission for Europe (UNECE) points out that gender statistics are defined as statistics that adequately reflect differences and inequalities in the situation of women and men in all spheres of life. Gender statistics are defined by the sum of the following characteristics: (a) data are collected and presented disaggregated by sex as a primary and overall classification; (b) data reflect gender issues; (c) data are based on concepts and definitions that adequately reflect the diversity of women and men and capture all aspects of their lives; and (d) data collection methods take into account stereotypes and social and cultural factors that may induce gender biases¹⁰. However, out of 73 gender statistics indicators used by the UNECE, Ukraine currently collects, processes and summarizes 48 (66%). Availability of gender statistics enables measuring the extent of the current problem among women and men and the people's coverage with services, activities or payments as percentage of the existing demand.

Importantly, a KSU can encounter the following challenges when using statistical data and administrative reports:

- absence of some part of sex-disaggregated indicators in state statistical surveys or administrative reports (generally, the indicator depicting a certain phenomenon is designed but with no breakdown in terms of sex);
- lack of statistical surveys in the country for collection of indicators depicting certain socioeconomic phenomena, including cross-cutting indicators such as breakdown in terms of sex, age and place of residence.

Global gender assessments and indices may provide an

¹⁰ <https://unstats.un.org/unsd/genderstatmanual/Glossary.ashx>

additional source for identification of gender gaps in a specific sector. For example, the well-known Global Gender Gap dimension defines a country's situation and place in the world in areas such as education, health care, and women's political and economic participation.

Proceeding from information analysis findings, KSUs should identify main gender issues, namely any existing inequalities between women and men or specific problems faced by women or men which are of substantial significance in the program context.

STEP 2. Baseline: collecting information about the program

This step is designed to **collect source data about the program** selected for analysis, aiming to identify **basic data concerning the program**, its goal, objectives, main beneficiaries, implementing entities and budget expenditures. The information is derived from **the budget program passport, the budget-funded institution's statute or regulations, etc.**

This includes giving answers to the questions below:

- What are the program's goals?
- Are there specific goals with regard to strengthening gender equality or goals specifically oriented towards improving the situation of women or men?
- What are the main activities within the program?
- What budget is available for the program and what activities is it spent on?
- Which statistical data regarding the program, especially its target group and beneficiaries, are available?
- Who is responsible for designing the program, and who is responsible for its implementation?

Based on the review of the program and information collected about the target group's situation and gender issues identified, gender analysis of program activities is conducted using a variety of analytical tools.

STEP 3. Conducting gender budget analysis of activities

The goal is to **analyze** core (specific) **activities** under the program (actions, services), striving to examine key **program actions** and determine their impact upon gender equality in the sector. Information at this stage is sourced from the **program content**.

Key questions: What is the impact of activities and budget measures on gender equality? Do they reduce gender inequalities, increase them, or leave them unchanged?

Assessment of the existing gender inequalities (does the program and its activities address gender equality?). The first aspect is to assess the extent to which the program, for example in its objectives and activities, addresses the gender inequalities as well as possibly different needs and priorities of women and men.

Analysis of beneficiaries and users of activities/services. A key element of the analytical work to be done by a key spending unit in this field is to carry out an analysis of program beneficiaries. The first step is to determine the number of women and men and their sociodemographic groups among users of a particular service or beneficiaries of particular activities under the program. The best way to present this information is to display it in the form of detailed tables. The data in the tables should reflect not only the number of women and men, but also include as much information as possible about women and men disaggregated in terms of age, income, education level, place of residence (urban/rural), etc., depending on their significance in the program context.

For different services, investment activities, subsidies or cash transfers, the following questions can be helpful for beneficiary analysis:

- How many women and men (and subgroups of women and men) benefit from a certain program activity, e.g. from the services offered, the infrastructure built, cash transfers paid, etc.?
- Do women and men use different services differently? If so, what are possible causes? Are there potential obstacles to using the services?
- Are specific services offered to women and to men?
- Who is not using the services and why?

If the program does not have direct beneficiaries, e.g. because it is a program focused on investments, on providing subsidies to institutions or on building certain infrastructure facilities, the question is to identify indirect beneficiaries.

Analysis of satisfaction of beneficiaries and service users

Another point is to analyze how much satisfied the beneficiaries are with the quality and quantity of program activities, for instance of services provided. Various methods to collect this information can be considered, including questionnaires, focus groups and citizen score cards. If focus groups or other interactive methods are chosen, it is essential to make sure that women and men can voice their opinions equally. Participatory methods can also help analyze whether the program activities meet the different needs and interests of women and men, and whether there is a need for specific gender-dif-

ferentiated services to cater for specific needs. Some of the main questions are below:

- How much satisfied are women with the quality of services offered? And how much satisfied are men?
- Is the quantity of services offered sufficient to meet the demand?
- Do the services take into account possibly different needs and interests of women and men?
- How do different roles and different responsibilities of women and men or traditional norms influence the opportunities of women and men to make use of the public services?

Analysis of decision-making as regards implementation of a program (activities)

As another component in the analysis of activities, gender analysis should be performed for the composition of staff employed in the given sector, including analysis of the numbers of women and men at various positions – for example, core staff and managers in various employment categories – among civil servants as well as among other service providers and contractors.

Besides, the following aspects can be analyzed:

- Who takes part in the program-related decision-making?
- Who influences decision-making concerning the provision and conditions of the services?
- How many women and men are involved and at which level?
- Are the groups representing interests of women and men (nongovernmental organizations) provided with an opportunity to deliver information to decision-makers?

Analysis of impacts of program (activities) on gender equality

An important question in the course of the analysis is what the impact of program activities on gender equality is. Some of the questions in this context are as follows:

- What is impact of the public activities on employment of women and men?
- Do the public activities entail change in existing gender roles, norms and stereotypes, and how are they changing?
- What is impact of the public activities on the scope of unpaid work and the distribution of unpaid work between women and men?
- Do the activities have an impact on opportunities for women and men to participate in the political, economic and social spheres?

STEP 4. Conducting gender analysis of budget expenditures

At this stage, a KSU should carry out an analysis of main budget expenditure types under the program (for activities or services), aiming to study program expenditures and their distribution among different sociodemographic groups of male and female program beneficiaries. The budget program passport, its cost estimate, plan of allocations, etc., constitute the source of information at this stage.

Key questions: Sex-disaggregated budget expenditure breakdown analysis

- Overall cost of providing specific services, transfers or investments
- Number of (male and female) users of services or other public activities
- Unit cost of services (per capita)

The information required to perform this step of analysis includes:

Assessment of budget expenditure adequacy

This involves analyzing the different needs of women and men and the extent to which the program meets these needs by offering some or other service.

- Is the available budget sufficient to implement the program with account of the number of persons in the target group?
- Is the available budget sufficient to provide services and activities which respond to possibly different needs of women and men? If needed, are specific services provided to groups of women or men to address their specific needs?
- Have the budget expenditures for the program developed over the last year been increased or decreased?
- Has the money allocated in the budget been fully spent during the program implementation?
- Are the services affordable to all women and men in certain target groups?

Estimation of personnel expenditures

Analysis of users and beneficiaries (see Step 3) should be combined with analysis of expenditures. Such analysis can include the following:

- total wage costs of the employees directly engaged in program activities;
- number of employed persons and average income (wage) broken down by sex in terms of different staff category levels.

To have a full picture, one should analyze personnel expenditures for the purpose of analyzing the sex-based breakdown of the expenditures.

This estimation is based on the data about budget expenditures for personnel as well as on information about women and men working in the respective institution.

STEP 5. Developing recommendations to improve gender equality

Based on the findings of such analysis, a KSU should draft its proposals and recommendations to improve budget-funded programs, statistical and administrative reports and documents used in the budget process from a gender perspective, and define the way forward.

The main goal of this stage is to formulate goals and recommendations to enhance gender equality under the program (for activities and services).

Drawing on the work done in the previous steps, it is essential to draft recommendations that concern various aspects of program development for gender equality achievement. These can address changes with regard to objectives in order to eliminate main gender inequalities and specify what goals or objectives should be included in relevant programs in order to reduce gender gaps. Also, activities, performance indicators or budget allocation areas are an important focus for recommendations. Developing specific recommendations is important.

As regards program activities, recommendations can cover some of the following questions:

- What are the main gender inequalities to be addressed?
- What key gender equality objectives should be included in relevant programs?
- What changes in activities are necessary to achieve gender equality objectives and better meet the needs, interests and priorities of women and men?
- What changes in budget allocations are necessary to better achieve gender equality objectives and reduce gender gaps?
- What possibilities exist for broad participation of women and men in the process of improving the gender responsive program planning and implementation?

With regard to budget expenditures, recommendations might address the following question:

- What changes in budget expenditures within the program (e.g. reallocation of funds for different program activities) are necessary to better achieve gender equality objectives?

Based on the recommendations for gender equality objectives and specific activities, it is recommended to define indicators to measure progress in achieving the objectives.

- Which indicators should be used to evaluate progress in achieving the objectives?
- How should the existing program indicators be changed?

Recommendations should also address data collection and presentation of statistics, e.g. suggest changes in data collected, new data, or additional qualitative data collection. In general, sex-disaggregated data collection and presentation will be helpful in any policy area. If available data are not enough, recommendations can indicate the need for further in-depth study of gender aspects in the program.

Based on the data gathered during analysis, not the only one solution but a number of alternatives for the way forward can be offered. Hence, it is advised to draft recommendations providing for various options.

Findings of the gender analysis can be used as a basis for integration of a gender perspective into the process of development of objectives, activities and indicators for reduction of inequality between women and men and, hence, for improvement of efficiency and effectiveness of the budget process.

If conducting such an in-depth gender budget analysis is not possible, a simple gender budget analysis can be carried out. The procedure for a simple gender budget analysis is presented below.

| Steps | Questions | Information source | Example |
|--|---|---|---|
| 1. Identifying gender issues in the sector | What gender issues and gaps exist in the sector | <ul style="list-style-type: none"> • Global Gender Gap report • Ukraine’s CEDAW report • Publications by the Center for Legal Studies of Gender Policy under V.M. Koretsky Institute of State and Law, NAS of Ukraine • report by OSCE Special Monitoring Mission on gender dimensions of monitoring • Statistical digest “Women and men in Ukraine” • Review of internet resources | Based on research conducted, it was found that men engage in sports to a relatively greater extent than women do. In choosing a sport, women and men are guided by stereotyped ideas (e.g. men choose football whereas women prefer artistic gymnastics). Rural male and female residents have limited access to sports activities. |
| 2. Assessing possible impact of the program on addressing of gender problems in the sector | Is the existing program, in particular its activities, aimed at reducing gender gaps in the sector? Does the program consider the needs of certain groups of women and men depending on their age, social status, ethnicity, place of residence, or physical condition? | Regulatory legal acts that govern relations in the sector to be analyzed. Statutes, regulations, passport of the budget program, statistical and administrative reporting, documents used in the budget process, reports on fulfilment of the budget program passport | Program activities in the sports sector are not designed to involve a greater number of women in sports, and to overcome stereotypes in selection of a sport. Financing of activities doesn’t help change accents in sports (those sports that are traditionally ‘male’ and ‘female’ are financed). |
| 3. Formulating recommendations to improve gender equality in the program | What changes are necessary in the program to achieve gender equality and eliminate gender gaps? | For example, amendments to the budget program passport (goal, activities, performance indicators) | <p>Goal: Ensure development of abilities of pupils attending children’s and youth sports schools in a selected sport, and provide conditions for physical development of girls and boys</p> <p>Activities:</p> <ul style="list-style-type: none"> - examine needs and interests of boys and girls in certain sports - inform pupils, youth, and persons with special physical needs about the network of physical training and sports facilities near their place of residence and about sports offered in those facilities; - ensure access of rural residents to physical training and sports facilities, etc. <p>Performance indicators:</p> <ul style="list-style-type: none"> - average annual number of CYSS pupils, incl. girls - number of masters of sports of Ukraine / candidate masters of sports of Ukraine trained at CYSSs, incl. girls - percent coverage of rural children by CYSS services, %, incl. girls |

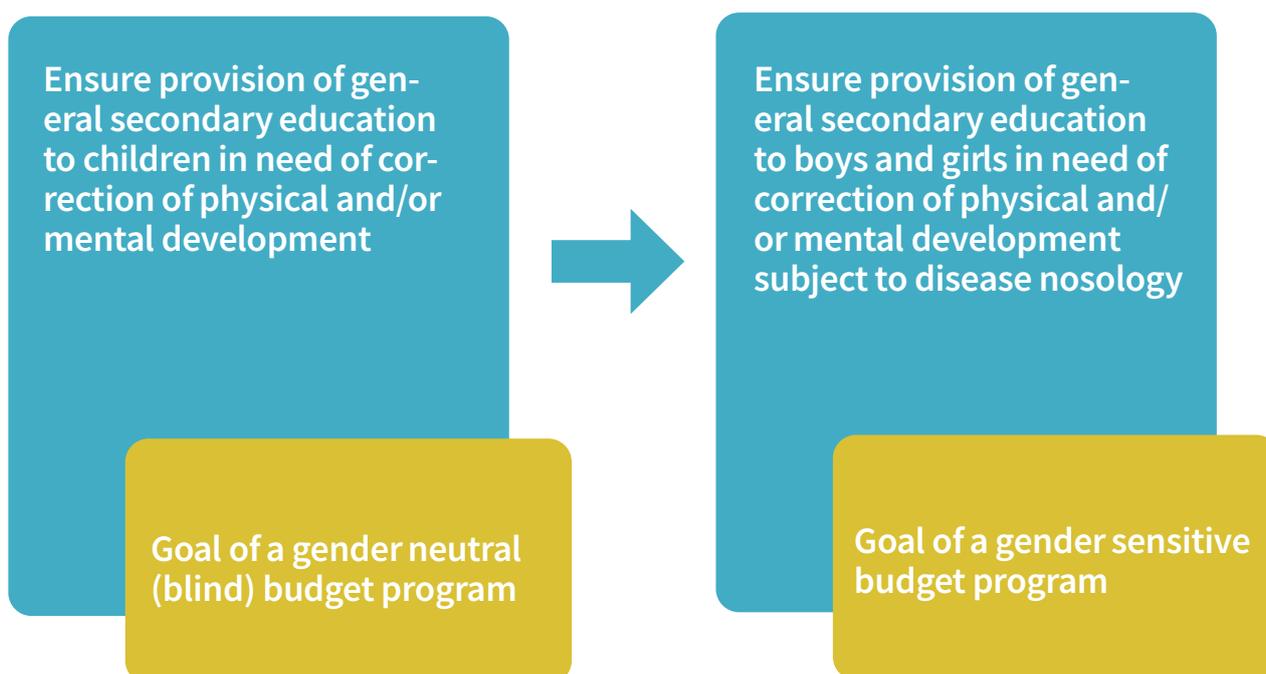
2.2. Introducing changes in programs and budgets based on gender budget analysis findings to achieve gender equality

Gender budget analysis of budget programs discovers inequalities in access of women and men from different social groups to the services financed from the budget funds. In order to remove the inequalities and respond to the needs of women and men in the future, a key spending unit should make a decision as regards introduction of appropriate changes in the existing budget programs as well as during the formulation of a budget program in the future.

According to the Cabinet of Ministers of Ukraine Order No. 538-p of 14 September 2002 “On approval of the Concept for application of program performance budgeting” and the Ministry of Finance Order No. 1098 of 29 December 2002 “On budget program passports”, components of a budget program are as follows:

1. budget program goal;
2. budget program objectives;
3. budget funds utilization areas;
4. performance indicators.

For example:



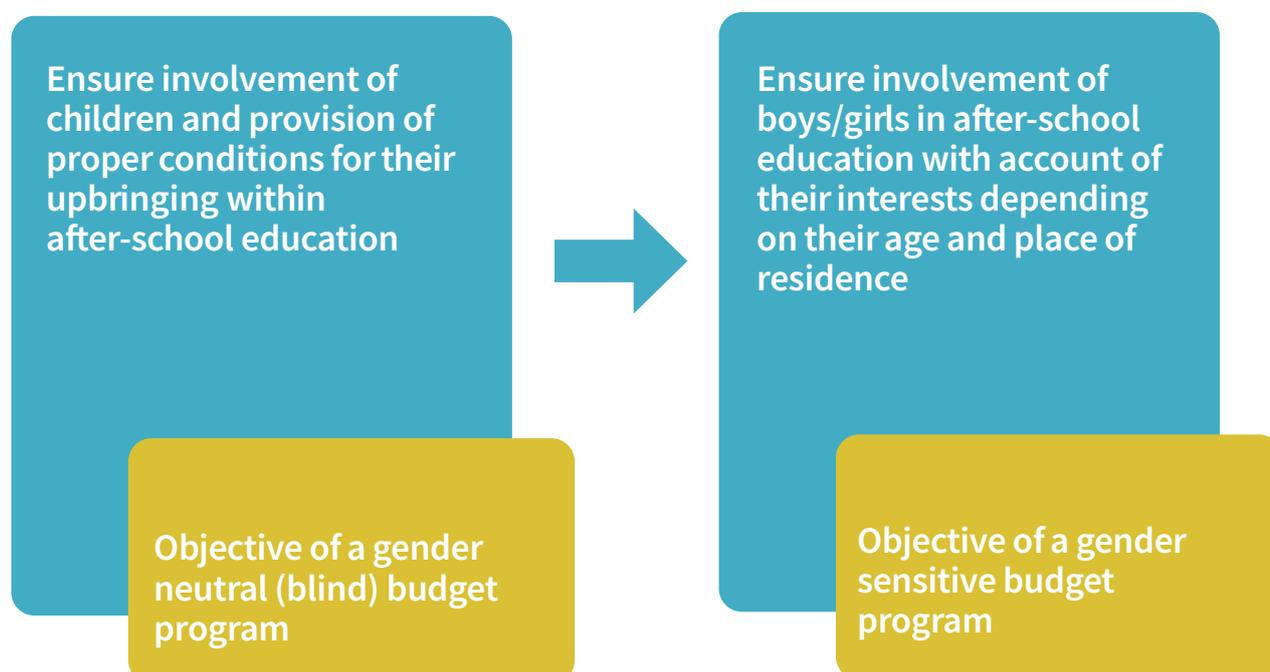
The goal of a budget program reflects the aims that need to be achieved by implementation of the budget program on a medium-term horizon, corresponds to the priorities of state policy in the respective field as set forth in regulatory legal acts, and is intended to achieve the key spending unit’s strategic objectives. The goal should be clear, realistic and achievable (the Ministry of Finance Order No. 1098 of 29 December 2002 “On budget program passports”).

Hence, the budget program goal should describe a socially significant benefit or goods that the society will obtain from this activity, and should contain priorities and specify concrete groups of service recipients.

In particular, the goal of a gender sensitive program should define the aims that provide for meeting the needs of both women and men from certain social groups and envisage the program’s contribution to equal allocation of resources between women and men from these groups. It should be remembered that equal allocation of resources means distribution according to different needs rather than on a 50/50 basis. Importantly, the goal can assume elimination of gender inequalities found during analysis (e.g. reduction of gender pay gaps).

Budget program objectives reflect main stages and ways of implementing a budget program during the budget period, aiming to achieve the program’s goal. Objectives should be clearly formulated and specific, and their achievement should be verifiable through the budget program’s performance indicators (the Ministry of Finance Order No. 1098 of 29 December 2002 “On budget program passports”).

For example:



Budget funds utilization areas are actions (activities) that are aimed at achieving the goal and ensure meeting the objectives within the limits of the funds allocated for implementation of the budget program (the Ministry of Finance Order No. 1098 of 29 December 2002 “On budget program passports”).

The budget program activity areas should provide for delimitation of the activities for achievement of results that would be fair both to men and women because an identical attitude to both sexes does not always ensure fairness and a possibility of using the results. Making changes in the budget funds utilization areas is an important part of all changes in the program because it is only through the actions (activities) that we are able to provide an impact upon achievement of the goal and reduction of gender gaps.

Performance indicators are a special component of the budget program that describes its implementation progress and the extent to which its goal is achieved and its objectives are met (the Ministry of Finance Order No. 1536 of 10.12.2010 “On performance indicators of a budget program”).

Performance indicators are categorized into the following groups: indicators of costs, indicators of product, indicators of effectiveness, and indicators of quality. Performance indicators of a gender sensitive budget program concern the numbers and percentages of women and men engaged in a specific activity, and should be easily measurable. Such indicators allow measuring efficiency or effectiveness of activities aimed to meet practical gender needs and to achieve gender equality in opportunities, impacts and access to benefits and advantages.

2 Monitoring and evaluation of gender indicators of programs

Against the background of steady growth of budget expenditures, increasingly greater attention is being paid in Ukraine to achievement of performance in implementation of budget programs. Efficiency of a program from a gender perspective assumes ensuring quality results both for women and men.

According to Article 20(6) of the Budget Code of Ukraine, “at all the budget process stages, its actors shall undertake, within the scope of their powers, an efficiency assessment of budget programs that shall assume measures for monitoring, analysis and control of intended and efficient use of budget funds”.

Monitoring means an ongoing process of collecting data about the program’s expenditures and implementation indicators achieved in the course of its realization.

Monitoring provides a possibility for keeping track systematically of the program’s implementation progress, results of a spending unit’s activities, availability and quality of budget services.

Monitoring of budget program implementation is usually conducted by KSUs and spending units which are program implementing entities. They provide monitoring results to a key spending unit for data summarization and operational

decision-making to improve program management.

Principal objectives for the monitoring of budget program implementation are as follows:

- overseeing intended and efficient use of funds;
- attaining gender equality goals;
- obtaining and summarizing information about the course of financing of budget programs;
- ensuring acquisition of qualitative and quantitative indicators, achievement of goals and objectives envisaged by programs;
- identifying deviations in their implementation process;
- clearly delimiting the responsibility for the use of budget funds;
- assessing reasonability of further realization of the budget program, and substantiating proposals so as to terminate it or ensure its timely and complete implementation involving an optimal amount of public resources;
- providing the public with information on the implementation progress of the activities stipulated by budget programs.

Hence, as mentioned in Article 20 of the Budget Code of Ukraine, monitoring of budget programs is conducted at all stages of the budget process.

Let us consider the content of monitoring to be conducted by a key spending unit at each of the budget process stages:

| Budget process stage | Monitoring |
|--|---|
| <p>Formulation of draft budgets, consideration of a draft law on the State Budget of Ukraine (a local budget decision), and its adoption</p> | <p>Analyzing the budget request submitted by spending units, the KSU conducts monitoring as regards providing women and men from diverse sociodemographic groups with access to the services financed from budget funds within the budget programs.</p> <p>When approving budget program passports, monitoring covers:</p> <p>presence of specific goals in the program concerning enhancement of gender equality or a goal specifically aimed at improving the situation of women or men; expected resulting impacts (performance indicators) of program activities upon women and men with account of their age, place of residence, social status, and other characteristics important for the given initiative.</p> |
| <p>Execution of the budget, including amendments to the law on the State Budget of Ukraine (the local budget decision)</p> | <p>Preparation of interim reports on program implementation results that contain information on deviation of actual indicators from planned targets; analysis of changes occurring in the course of budget program implementation; identification of causes preventing or promoting program implementation. If the information obtained by monitoring indicates that a policy/program fails to contribute to outcomes for women/men, it will be necessary to consider appropriate changes and to amend budget program passports.</p> |
| <p>Preparation and consideration of a budget execution report, and adoption of a decision thereon</p> | <p>Preparation of an annual report on outcomes of gender equality support within the budget program implementation framework in terms of:</p> <ul style="list-style-type: none"> • The program’s resulting impacts upon the specified groups of women and men; • Economic and social benefits and losses from the program implementation considering interests and needs of both sexes; • Amounts of budget funds allocated for conduct of activities and for provision of services to women and men from diverse sociodemographic groups; • Whether gender equality is strengthened or weakened by the implemented program activities and budget expenditures aimed at their implementation; • Analysis of expedience of the budget program implementation in the next budget periods or of its termination; • Proposals and recommendations on amending the program in the next budget period that would reduce negative impact, be aimed to meet the needs of different groups of women and men, and comply with Ukraine’s current legislation on gender equality. |

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Each key spending unit should set forth an effective, transparent and public algorithm within its system for monitoring of all budget programs under which each implementing entity monitors its budget program and reports to the key spending unit.

An effective mechanism of budget program monitoring should assume supervision of:

1. Planned and actual expenses broken down by funds utilization area and, if necessary, by individual activity;
2. Correspondence of the designated objectives to the goal;
3. Extent to which the budget program goal is achieved and the budget program objectives are met;
4. Extent to which actual performance indicators correspond to the planned expenses for achievement of these indicators;
5. Deviation of performance indicators for a certain period from planned ones, and substantiation of reasons of such deviation;
6. Compliance of the results obtained with the interests of public service recipients;
7. Compliance of performance indicators with the designated objectives.

Based on the deviations of actual indicators from planned ones found through monitoring, gender budget analysis of the budget program implementation is conducted. The analysis should involve assessment of the cost effectiveness (benefit) for specific sociodemographic groups of men and women secured by the use of budget funds for achievement of planned targets, and identification of problems in the course of the budget program implementation. The next step determines reasons of ineffective or insufficiently effective implementation of the budget program, suggests managerial decisions for the actions required to improve organization of the program implementation, provides proposals for better rationality of budget funds allocation, and evaluates expedience of implementation of the budget program in the next budget periods, including with the aid of an optimal amount of budget resources, or expediency of its termination.

Data obtained in the course of monitoring can provide a basis for assessment of budget program efficiency.

Key spending units conduct assessment of budget program efficiency at all stages of the budget process. At the same time, efficiency of budget programs is assessed on the basis of analysis of budget program performance indicators as well as other information contained in budget requests, cost estimates, budget program passports, reports on execution of cost estimates, and reports on execution of budget program passports, including evaluation of gender indicators.

If positive/satisfactory results are ascertained, the KSU shall:

- continue to apply the measures, methods and tools that allowed it to ensure effectiveness of the budget program;
- Analyze whether the measures, methods and tools already applied take account of the existing trends and possible changes in the factors that influence the extent to which the needs of men and women of diverse sociodemographic groups are satisfied;
- Analyze whether it is possible to replicate positive experience of using such measures, methods and tools for implementation of other budget programs.
- If unsatisfactory results are ascertained, the KSU shall:
- Adjust/correct the measures taken to implement the budget program in the current year, and find measures implementation of which will secure a more substantial, significant effect from the use of budget funds for meeting diverse needs of men and women;
- Update/refine approaches to performance indicators reflecting percentages of women and men engaged in a specific activity;
- Develop and implement additional initiatives to compensate for revealed negative trends and gender gaps when planning indicators for next budget periods;
- Prevent inclusion in the budget documents of expenditures for the implementation of activities performance of which deliberately ignores gender differences in the situation of diverse groups of women and men, their status, needs and priorities.

Based on outcomes of the gender indicator achievement evaluation, the key spending unit makes managerial decisions and identifies measures to prevent the detected problems and shortcomings from emerging in the next budget periods.

4 Glossary

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| Beijing Declaration/Platform for Action 1995 | An international instrument on implementation of a gender equality policy, aiming to ensure women's rights and improve their situation in society. The Beijing Declaration was a statement of commitment by the 189 participant governments that the status of women had to be improved by removing obstacles to education, health and social services. The Declaration states that all efforts to promote women's participation in decision-making in economic, political, social and cultural spheres must coincide with action to deal with problems of violence against women, poverty and reproductive control. The Platform for Action laid out specific directives for governments, international organizations, national organizations and institutions to achieve the commitments of the Beijing Declaration. |
| Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) | An international treaty which lists the human rights of women. It was adopted by the UN General Assembly in 1979. As of May 2003, the Convention was signed by 173 countries. The Convention contains guarantees of equality and freedom from discrimination by the state and by private actors in all areas of public and private life. It requires equality for women in the fields of civil, political, economic, social and cultural rights. |
| Sex | A concept used to depict biological differences between women and men, which are general and, as a rule, finally determined at birth. |
| Gender | a concept that explains socio-cultural differences between sexes, i.e. describes the roles and attributes of women and men that are not "natural" or biologically determined, but are rather dictated by norms and traditions of some or other society. Because gender is not a sustainable biological or social attribute, women's and men's ideas of what social characteristics and features are typical to them can change throughout the historical development of different cultures and societies. |
| Gender Roles | Social roles assigned to men and women in a certain society or community according to cultural norms and traditions. Most often, gender roles are not based on biological or physical sexual differences of women and men, but rather result from stereotypes and presumptions about what men and women can and should do in society. Problems in relationship between these roles arise when carriers of some gender roles in a society are assigned a privileged dominant position whereas carriers of other gender roles are of little significance (e.g. in patriarchal societies male gender roles are recognized as privileged). |
| Gender Equality | Equality of the social status of women and men and providing them with equal opportunities for participation in all spheres of social, public and private life based on self-realization of personal needs and interests. This concept assumes the same social significance of women and men and involves providing them with equal rights and opportunities in access to, use and control of, all the material and non-material resources of a society. |

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| Engendering | Making visible how differently events, phenomena and processes influence people depending on their sex as well as how human sex influences some or other events, phenomena and processes. |
| Gender Mainstreaming | <p>A strategy, principle and tool for achieving and ensuring gender equality. Gender mainstreaming means that gender aspects and aspiration for achieving gender equality must lie at the heart of any activity.</p> <p>The UN Economic and Social Council stated in 1997: “Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in any area and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of the policies and programs in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality.”</p> |
| Gender Perspective or Gender Lens | Using a “gender perspective” means considering an issue in terms of different consequences (i.e. different perspective) for women and men, from decision-making to implementation of planned activities. This process is sometimes called looking through a “gender lens” in the sense that a filter or a lens specifically highlights specific real or potential social differences in the situation of women and men. |
| Gender Sensitive | <p>A criterion for assessment of public phenomena from the perspective of meeting the needs, interests and opportunities of different groups of women and men (gender lens); understanding mutual relationship between social phenomena and events and the gender agenda.</p> <p>Another meaning of being gender sensitive is an ability of perceiving, realizing and responding to any manifestations of sexism, sex-based discrimination, or sexual segregation.</p> |
| Gender Analysis | Analysis that studies disparities between sexes as well as analyzes these disparities according to existing gender (or other) theories. Gender analysis can use various methods – from desk study of available data to large-scale sociological survey projects. It is also used in various word combinations. |

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| Gender sensitive analysis | This term reminds us that gender-related differences are not always obvious. We need particular sensitivity in order to make them visible and apply them in theoretical or practical activities. |
| Gender-based analysis | This term stresses that the analysis specifically looks for gender differences between women and men. |
| Gender aware analysis | This term emphasizes the need of studying gender differences between women and men from a special gender perspective, through analysis of gender approach implementation stages. |
| Gender and Social Impact Assessment | A specific type of gender analysis used to carry out a social and gender-based assessment of an existing or proposed policy (strategy/project) in some or other sphere. The analysis combines two methodologies, namely: 1) gender analysis; 2) assessment of social impact. Using this type of analysis, one identifies existing or potentially different effect of the given decision (policy, strategy, project or activities) for women and men. Based on results of such type of analysis, one can neutralize manifestations of any kind of discrimination and promote gender equality principles. |
| Gender Budget Analysis | <p>Analysis of programs and projects financed from the budget, and assessment of how much their activities and services meet the needs of different groups of women and men. Gender budget analysis results in recommendations for improving the budget-funded programs and projects as well as budget and sectoral policies.</p> <p>Each of these terms underlines different sides of gender analysis, however they are often interchangeable. Carrying out gender analysis, one should remember that using some or other names or terms is not the most important point whereas a common principle according to which research concepts of these gender analysis types are built is significant.</p> |
| Gender Disparities | These are differences between men and women in respect to their social situation, status, rights, responsibilities, and other attributes associated with a certain sex. However, social differences between women and men are not always a result gender discrimination (e.g. women's reproductive ability). At the same time, in most cases manifestations of such differences in the social situation of women and men result from direct or indirect sex-based discrimination. |
| Gender Gap | Extent of inequality between women and men in various spheres and at various levels (access to resources, labor payment rates, enjoyment of rights, powers and influence, and use of benefits and advantages). |

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| The Global Gender Gap Index | <p>A quantitative indicator to measure inequality between sexes, suggested by the World Economic Forum, a nongovernmental organization. It has been calculated since 2006 for most countries (144 in 2016). The Index covers gaps between women and men across four areas: economic participation and opportunity (employment, ratio in payment for similar work, wage gaps, participation in decision-making, access to high-skilled employment, etc.); educational attainment (literacy rate ratio, access to all education levels, etc.); health and survival (life expectancy and healthy life ratios, etc.); political empowerment (ratio between women and men in parliament and other authorities, number of years of women's being in power, etc.).</p> <p>The Index is designed to help countries search for efficient ways of overcoming gender gaps. Ukraine ranked 69th according to 2016 results.</p> |
| Gender Disaggregation | <p>Sampling and distribution based on gender.</p> |
| Gender-disaggregated Data, Data Disaggregated by Sex | <p>indicators, statistical data or other information that are collected and used in a sex-based distributed (disaggregated) manner in order to describe impact of a policy, strategy, program, project, activities or phenomenon on women and men separately.</p> |
| Gender Budgeting | <p>This concept includes a variety of processes, tools and methods used to assess the impact of budgets on different groups of men and women. Gender budgeting is not formulation of separate budgets but a method that stipulates structuring of (state or local) budget revenues and expenditures according to the needs, interests and opportunities of different groups of men and women.</p> |
| Gender Policy | <p>Comprehensive purposeful activity of a state, international and non-governmental organizations to integrate a gender-based approach for elimination of all forms of sex-based discrimination in a society. Gender policy is a component of all national policy areas considering its impact upon different sexes.</p> |
| Gender Neutral Policy | <p>A policy, strategy, program or project that does not consider or that deliberately ignores gender disparities in the situation of different groups of women and men, their status, needs and priorities. A neutral policy is assumed to affect members of all gender groups equally but in practice such policies, programs, strategies and projects can prove to be gender blind.</p> |
| Gender Blind Policy | <p>Ignorance of differences in socially constructed roles, responsibilities and opportunities of women and men. A gender blind policy is built on information resulting from specific needs, interests and activities of only one sex, and assumes that all members of a society have similar needs, interests and opportunities.</p> |
| Gender Sensitive Policy | <p>Consideration of interests and experiences of different groups of women and men during policy planning, making and implementation. The main principle of gender sensitive policy is the statement that all strategies, policies and programs have social and gender consequences and impacts.</p> <p>Gender sensitive policy also means a system of protectionist actions based on protectionist laws that allow women having different social experience and social capital to obtain real career development opportunities and to raise their social status. Gender sensitive policy provides prerequisites for elimination of sex hierarchy and establishment of real equality.</p> |

Proposed amendments to legislative and regulatory legal acts to ensure the sustainable use of the gender responsive approach in the budget process

Proposed amendments to the Budget Code of Ukraine

| Current wording | Proposed amendments |
|---|--|
| <p>Article 2. Terms and definitions</p> <p>40. A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (a local budget decision), and according to the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> | <p>Add para. 181 to part 1 of Article 2:</p> <p>the gender responsive approach in the budget process shall mean considering gender aspects at all budget process stages and highlighting the focus on ensuring equal rights and opportunities of women and men (gender equality) in relevant budget documents.</p> <p>Reword para. 40 of part 1 of Article 2 as follows:</p> <p>A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (a local budget decision), and according to the goals of the state policy, including gender equality goals, in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> |
| <p>Article 7. Principles of the budget system of Ukraine</p> <p>6) principle of effectiveness and efficiency – when formulating and executing budgets, all budget process actors shall seek to achieve the goals planned on the basis of the national system of values and objectives of innovative economic development, by means of ensuring quality provision of public services with involvement of a minimum amount of budget funds and achievement of a maximum result when using the amount of funds specified in the budget.</p> | <p>Supplement para. 6:</p> <p>principle of effectiveness and efficiency – when formulating and executing budgets, all budget process actors shall seek to achieve the goals planned on the basis of the national system of values and objectives of innovative economic development, by means of ensuring quality provision of public services with account of the needs of women, men and/or their groups with involvement of a minimum amount of budget funds and achievement of a maximum result when using the amount of funds specified in the budget.</p> |

| Current wording | Proposed amendments |
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| <p>Article 20. Using the program performance method in the budget process</p> <p>1. The program performance method shall be used in the budget process at the state budget level and at the local budgets level.</p> <p>3. Budget programs shall be formulated by a key spending unit when preparing proposals to the Budget Declaration (local budget forecast) and drawing on a budget request, with account of medium-term action plans, forecasts and policies of economic and social development.</p> <p>4. The implementing entity of budget programs shall ensure, during their implementation, intended and efficient use of budget funds throughout the implementation period of respective budget programs within the limit of specified budget allocations.</p> <p>5. Performance indicators of a budget program shall be used to assess the budget program efficiency in terms of budget funds utilization areas, and shall include quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision.</p> <p>6. At all the budget process stages, its actors shall undertake, within the scope of their powers, an efficiency assessment of budget programs that shall assume measures for monitoring, analysis and control of intended and efficient use of budget funds. The efficiency assessment of budget programs shall be conducted on the basis of monitoring data, analysis of budget program performance indicators, and other information contained in budget requests, cost estimates, budget program passports, reports on execution of cost estimates, and reports on execution of budget program passports. The organizational and methodological basics for the efficiency assessment of budget programs by key spending units shall be set out by the Ministry of Finance of Ukraine.</p> <p>7. For the budget programs implementation of activities under which requires a regulatory legal definition of the budget funds utilization mechanism, key state budget spending units shall develop draft procedures of state budget funds utilization (including for the budget programs defined by the law on the State Budget of Ukraine for the first time), and shall ensure their approval within 30 days from taking effect by the law on the State Budget of Ukraine. By the decision of the Cabinet of Ministers of Ukraine (in the protocol resolution form), the procedures of state budget funds utilization shall be approved by the Cabinet of Ministers of Ukraine or by the key state budget spending unit as agreed upon with the Ministry of Finance of Ukraine. Approval of such procedures shall be notified to the Verkhovna Rada of Ukraine Committee on Budget. The procedure of budget funds utilization shall contain: budget funds utilization goals and areas;</p> <p>10. To ensure improvement of efficiency and effectiveness of the state budget funds utilization, state budget spending reviews shall be conducted by the decision of the Cabinet of Ministers of Ukraine. Such reviews shall provide for analysis of effectiveness of the state policy implementation in a respective activity sector at the state budget expense within the scope of the specified budget programs as well as assessment of efficiency, effectiveness and economic reasonability of respective state budget expenditures.</p> | <p>Supplement part 1: The program performance method shall be used in the budget process at the state budget level and at the local budgets level. The program performance method shall provide for the use of the gender responsive approach in the budget process.</p> <p>Supplement part 3: Budget programs shall be formulated by a key spending unit when preparing proposals to the Budget Declaration (local budget forecast) and drawing on a budget request, with account of medium-term action plans, forecasts and policies of economic and social development, as well as implementing the gender responsive approach in the budget process.</p> <p>Supplement part 4: The implementing entity of budget programs shall ensure, during their implementation, intended and efficient use of budget funds with account of the needs of women, men and/or their groups throughout the implementation period of respective budget programs within the limit of specified budget allocations.</p> <p>Supplement part 5: Performance indicators of a budget program shall be used to assess the budget program efficiency in terms of budget funds utilization areas, and shall include quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area, including from the viewpoint of ensuring gender equality, the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision.</p> <p>Supplement part 6: At all the budget process stages, its actors shall undertake, within the scope of their powers, an efficiency assessment of budget programs that shall assume measures for monitoring, analysis and control of fair, intended and efficient use of budget funds. The efficiency assessment of budget programs shall be conducted on the basis of monitoring data, analysis of budget program performance indicators showing the extent of the achievement of the goal and objectives in terms of ensuring gender equality, and other information contained in budget requests, cost estimates, budget program passports, reports on execution of cost estimates, and reports on execution of budget program passports. The organizational and methodological basics for the efficiency assessment of budget programs by key spending units shall be set out by the Ministry of Finance of Ukraine.</p> <p>Supplement para. 4 of part 7: The procedure of budget funds utilization shall contain: budget funds utilization goals and areas; target groups of budget service recipients and providers broken down by sex;</p> <p>Supplement part 10: To ensure improvement of efficiency and effectiveness of the state budget funds utilization, state budget spending reviews shall be conducted by the decision of the Cabinet of Ministers of Ukraine. Such reviews shall provide for analysis of effectiveness of the state policy implementation in a respective activity sector at the state budget expense within the scope of the specified budget programs as well as assessment of efficiency, effectiveness and economic reasonability of respective state budget expenditures with account of the needs of women and men and/or their groups or including effectiveness of provision of public services, their accessibility and quality and the extent to which the needs and interests of women and men and/or their groups are met.</p> |

| Current wording | Proposed amendments |
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| <p>Article 22. Spending units 5. Key spending unit</p> <p>6) develop and approve budget program passports, and draw up reports on their execution, ensuring: confirmation of budget program performance indicators by official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting, introduction of a form of internal economic (managerial) accounting for collection of such information;</p> <p>7) exercise management of budget funds within the scope of budget powers assigned thereto, ensuring efficient, effective and intended use of budget funds, organization and coordination of work of lower-level spending units and recipients of budget funds in the budget process.</p> | <p>Add para. 51) to part 5: perform gender analysis of budget programs;</p> <p>Supplement the first subparagraph of para. 6): develop and approve budget program passports, and draw up reports on their execution, ensuring: confirmation of budget program performance indicators, including with sex disaggregation, by official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting, introduction of a form of internal economic (managerial) accounting for collection of such information;</p> <p>Supplement para. 7): 7) exercise management of budget funds with account of the gender responsive approach within the scope of budget powers assigned thereto, ensuring efficient, effective and intended use of budget funds, organization and coordination of work of lower-level spending units and recipients of budget funds in the budget process.</p> |
| <p>Article 26. Control and audit in the budget process 1. Control of compliance with the budget legislation, aimed at ensuring efficient and effective management of budget funds and exercised at all the budget process stages by the budget process actors according to this Code and other legislation, and also ensuring: 3) achievement of savings of budget funds, their intended use, efficiency and effectiveness of the key spending units' activities by means of making sound managerial decisions.</p> | <p>Supplement para. 3 of part 1: 1. Control of compliance with the budget legislation, aimed at ensuring efficient and effective management of budget funds and exercised at all the budget process stages by the budget process actors according to this Code and other legislation, and also ensuring: 3) achievement of savings of budget funds, their intended use, efficiency and effectiveness of the key spending units' activities by means of making sound managerial decisions to meet the needs and interests of women, men and/or their groups.</p> |
| <p>Article 33. Drafting and approval of the Budget Declaration 1) main forecast macro-indicators of economic and social development of Ukraine (specifying such indicators as nominal and real gross domestic product, consumer price and producer price indices, unemployment rate, assumptions as to hryvnia's rate to US dollar on the average annual and year end basis as well as other indicators taken into account in drafting of the Budget Declaration).</p> <p>6) priority objectives of financial support for implementation of the state policy in various activity areas (including financial support for the judiciary and its independence).</p> | <p>Supplement part 9, para. 1: 1) main forecast macro-indicators of economic and social development of Ukraine (specifying such indicators as nominal and real gross domestic product, consumer price and producer price indices, unemployment rate among men and women, assumptions as to hryvnia's rate to US dollar on the average annual and year end basis, average monthly wage of men and women, gender equality achievement indicators/measures as well as other indicators taken into account in drafting of the Budget Declaration).</p> <p>Supplement part 9, para. 6: 6) priority objectives of financial support for implementation of the state policy with account of equal rights and opportunities of women and men in various activity areas (including financial support for the judiciary and its independence).</p> |

Annex 9

| Current wording | Proposed amendments |
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| <p>Article 34. Instructions for preparation of budget requests</p> <p>2. Instructions for preparation of budget requests may introduce financial restrictions, organizational and other requirements that all the key spending units must comply with when preparing their budget requests.</p> | <p>Supplement part 2:</p> <p>2. Instructions for preparation of budget requests must consider a gender perspective, and may introduce financial restrictions, organizational and other requirements that all the key spending units must comply with when preparing their budget requests.</p> |
| <p>Article 35. Drafting of a budget request</p> <p>1. Key spending units shall ensure drafting of budget requests for submission to the Ministry of Finance of Ukraine according to the Budget Declaration and to the requirements of the instructions for preparation of budget requests, with account of medium-term action plans, reports on execution of budget program passports, results of budget program efficiency assessment, conclusions on results of the control measures taken by the bodies authorized to exercise control of compliance with the budget legislation, and the Cabinet of Ministers of Ukraine decisions based on results of the state budget spending review, within the time limits and according to the procedure set forth by the Ministry of Finance of Ukraine.</p> <p>3. Key spending units shall ensure timeliness, reliability and content of the budget requests submitted to the Ministry of Finance of Ukraine which must contain all the information necessary to analyze the indicators of the draft State Budget of Ukraine and generally the budget indicators for a medium-term period according to the requirements set forth by the Ministry of Ukraine.</p> | <p>Supplement part 1:</p> <p>Key spending units shall ensure integration of a gender perspective when drafting of budget requests for submission to the Ministry of Finance of Ukraine according to the Budget Declaration and to the requirements of the instructions for preparation of budget requests, with account of medium-term action plans, reports on execution of budget program passports, results of budget program efficiency assessment, conclusions on results of the control measures taken by the bodies authorized to exercise control of compliance with the budget legislation, and the Cabinet of Ministers of Ukraine decisions based on results of the state budget spending review, within the time limits and according to the procedure set forth by the Ministry of Finance of Ukraine.</p> <p>Supplement part 3:</p> <p>3. Key spending units shall ensure timeliness, reliability and content of the budget requests submitted to the Ministry of Finance of Ukraine which must contain all the information necessary to analyze the indicators of the draft State Budget of Ukraine, including achievement of the gender equality indicators, and generally the budget indicators for a medium-term period according to the requirements set forth by the Ministry of Ukraine.</p> |
| <p>Article 36. Analysis of budget requests and development of the draft State Budget of Ukraine</p> <p>1. The Ministry of Finance of Ukraine shall, at any stage of formulation and consideration of the draft State Budget of Ukraine, conduct analysis of the budget request submitted by a key spending unit, for its compliance with the Budget Declaration as well as of efficient use of budget funds, including on the basis of reports on execution of budget program passports, results of budget program efficiency assessment, conclusions on results of the control measures taken by the bodies authorized to exercise control of compliance with the budget legislation, and the Cabinet of Ministers of Ukraine decisions based on results of the state budget spending review.</p> | <p>Supplement part 1:</p> <p>The Ministry of Finance of Ukraine shall, at any stage of formulation and consideration of the draft State Budget of Ukraine, conduct analysis of the budget request submitted by a key spending unit, for its compliance with the Budget Declaration as well as of efficient use of budget funds and consideration of a gender perspective, including on the basis of reports on execution of budget program passports, results of budget program efficiency assessment, results of gender analysis of budget programs, conclusions on results of the control measures taken by the bodies authorized to exercise control of compliance with the budget legislation, and the Cabinet of Ministers of Ukraine decisions based on results of the state budget spending review.</p> |

| Current wording | Proposed amendments |
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| <p>Article 38. Materials attached to the draft law on the State Budget of Ukraine</p> <p>1) explanatory note to the draft law on the State Budget of Ukraine that must contain:</p> <p>e) information on the goal, objectives and performance indicators that each key state budget spending unit expects to achieve in the implementation of budget programs, according to the form set forth by the Ministry of Finance of Ukraine;</p> | <p>Supplement part 1, para. e):</p> <p>information on the goal, objectives and performance indicators with account of a gender perspective that each key state budget spending unit expects to achieve in the implementation of budget programs, according to the form set forth by the Ministry of Finance of Ukraine; Add a paragraph to part 1 as follows:</p> <p>3) information about elimination of gender gaps and discrimination, and about the extent to which the needs of women, men and/or their groups are satisfied and their interests are met in a respective activity sector the formulation and/or implementation of which is ensured by the key state budget spending unit.</p> |
| <p>Article 58. reporting on execution of the State Budget of Ukraine</p> <p>1. reporting on execution of the State Budget of Ukraine (of cost estimates of the state-funded institutions) shall include financial and budgetary reporting.</p> | <p>Supplement part 1: reporting on execution of the State Budget of Ukraine (of cost estimates of the state-funded institutions) shall include financial and budgetary reporting. reporting shall include monitoring of allocation of budget funds for ensuring gender equality to make sure that the expenditures are properly focused on meeting the needs and interests of both women and men.</p> |
| <p>Article 61. Annual report on compliance with the law on the State Budget of Ukraine</p> <p>2. The annual report on compliance with the law on the State Budget of Ukraine shall include:</p> <p>15) information about achievement by key state budget spending units of the planned goal, objectives and performance indicators of budget programs as well as the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key state budget spending unit, accompanied by the indicators of their achievement during the reporting budget period.</p> | <p>Supplement para. 15 of part 2: information about achievement by key state budget spending units of the planned goal, objectives and performance indicators of budget programs as well as the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key state budget spending unit, accompanied by the indicators of their achievement, which reflect satisfaction of the needs of men and women and/or their groups, during the reporting budget period.</p> |
| <p>Article 61. Annual report on compliance with the law on the State Budget of Ukraine</p> <p>2. The annual report on compliance with the law on the State Budget of Ukraine shall include:</p> <p>15) information about achievement by key state budget spending units of the planned goal, objectives and performance indicators of budget programs as well as the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key state budget spending unit, accompanied by the indicators of their achievement during the reporting budget period.</p> | <p>Supplement para. 15 of part 2: information about achievement by key state budget spending units of the planned goal, objectives and performance indicators of budget programs as well as the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key state budget spending unit, accompanied by the indicators of their achievement, which reflect satisfaction of the needs of men and women and/or their groups, during the reporting budget period.</p> |

| Current wording | Proposed amendments |
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| <p>Article 75. Drafting and approval of a local budget forecast</p> <p>4. Key spending units shall organize drafting of budget requests for submission to local financial authorities within the time limits and according to the procedure set forth by the authorities. Key spending units shall ensure timeliness, reliability and content of the budget requests submitted to the local financial authorities which must contain all the information necessary to analyze the indicators of the draft local budget according to the requirements set forth by the local financial authorities.</p> <p>5. The local financial authorities shall, at any stage of formulation and consideration of the draft local budgets, conduct analysis of the budget request submitted by a key spending unit, for its compliance with the goal, priority as well as of efficient and effective use of budget funds. Based on analysis results, the local financial authority manager shall make a decision as regards including the budget request to the proposed draft local budget before submitting it to the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive authorities of corresponding local councils, respectively.</p> | <p>Supplement part 4: Key spending units shall organize drafting of budget requests with account of a gender perspective for submission to local financial authorities within the time limits and according to the procedure set forth by the authorities. Key spending units shall ensure timeliness, reliability and content of the budget requests submitted to the local financial authorities which must contain all the information necessary to analyze the indicators of the draft local budget according to the requirements set forth by the local financial authorities.</p> <p>Supplement part 5: The local financial authorities shall, at any stage of formulation and consideration of the draft local budgets, conduct analysis of the budget request submitted by a key spending unit, for its compliance with the goal, priority and results of gender analysis of budget programs as well as of efficient and effective use of budget funds. Based on analysis results, the local financial authority manager shall make a decision as regards including the budget request to the proposed draft local budget before submitting it to the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive authorities of corresponding local councils, respectively.</p> |
| <p>Article 76. Draft decision on the local budget and materials attached thereto, and the scope of the local budget decision</p> <p>1. The draft decision on the local budget shall, before its consideration by a session of the Verkhovna Rada of the Autonomous Republic of Crimea and of the corresponding local council, be approved by the Council of Ministers of the Autonomous Republic of Crimea, a local state administration, or an executive authority of the corresponding local council. The following shall be submitted along with it:</p> <p>1) explanatory note to the draft decision that shall contain:</p> | <p>Add a subparagraph to para. 1 of part 1 as follows: в)1 information about elimination of gender gaps and discrimination, and about the extent to which the needs of women, men and/or their groups are satisfied and their interests are met in a respective activity sector the formulation and/or implementation of which is ensured by the key local budget spending unit.</p> |
| <p>Article 93. Transfer of funds between local budgets and incurrence of local budget expenditures</p> <p>1. A local council may transfer funds for incurrence of certain local budget expenditures to another local council in the form of an inter-budget transfer to a respective local budget.</p> | <p>Supplement part 1: A local council may transfer funds for incurrence of certain local budget expenditures to another local council in the form of an inter-budget transfer to a respective local budget, considering satisfaction of the needs of women and men and/or their groups.</p> |

| Current wording | Proposed amendments |
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| <p>Article 105. Subventions for implementation of investment projects</p> <p>2. Subventions for implementation of investment projects shall be provided from the state budget to local budgets with account of the following basic principles:</p> <p>3. Distribution of a subvention for implementation of investment projects shall be carried out according to the procedure set forth by the Cabinet of Ministers of Ukraine, with account of the objectives and activities of the state strategy for regional development and the regional development strategies based on formalized parameters grounded on actual and projected indicators of a respective territory's economic and social development (main of which being the indicators of industrial output, gross agricultural output, fixed capital investments, population density, unemployment rate, per capita population income, and average monthly wage of workers).</p> | <p>needs of women and men and/or their groups;</p> <p>3. Distribution of a subvention for implementation of investment projects shall be carried out according to the procedure set forth by the Cabinet of Ministers of Ukraine, with account of the objectives and activities of the state strategy for regional development and the regional development strategies based on formalized parameters grounded on actual and projected indicators of a respective territory's economic and social development (main of which being the indicators of industrial output, gross agricultural output, fixed capital investments, population density, socio-demographic composition, unemployment rate, per capita population income, and average monthly wage of workers).</p> |
| <p>Article 113. Powers of the state financial control authorities concerning control of compliance with the budget legislation</p> <p>1. Powers of the state financial control authorities concerning control of compliance with the budget legislation shall include the exercise of control of:</p> | <p>Add a paragraph to part 1 as follows:</p> <p>42) the use of the gender responsive approach in the budget process;</p> |

| Current wording | Proposed amendments |
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| <p>Order of the Ministry of Finance of Ukraine No. 608 of 17.05.2011 “On approval of the Methodological Recommendations for Assessment of Efficiency of Budget Programs”</p> | |
| <p>4. The efficiency assessment of budget programs shall be conducted on the basis of analysis of budget program performance indicators and other information contained in budget requests, cost estimates, budget program passports, reports on execution of cost estimates, and reports on execution of budget program passports. The efficiency assessment of budget programs may use official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting, information on results of the control measures carried out by the spending unit's control and audit department, etc.</p> | <p>4. The efficiency assessment of budget programs shall be conducted on the basis of analysis of budget program performance indicators showing the extent of the achievement of the goal and objectives in terms of ensuring gender equality and other information contained in budget requests, cost estimates, budget program passports, reports on execution of cost estimates, and reports on execution of budget program passports. The efficiency assessment of budget programs may use official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting, gender analysis, information on results of the control measures carried out by the spending unit's control and audit department, etc</p> |

| Current wording | Proposed amendments |
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| Order of the Ministry of Finance of Ukraine No. 1098 of 29 December 2002 “On budget program passports | |
| I. General provisions | I. General provisions |
| <p>1) A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, public service recipients, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (resolution on a local budget), and according to the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>The budget program goal shall reflect the objectives which need to be attained during implementation of the budget program in the medium term, shall correspond to the state policy priorities in a respective sector defined by regulatory legal acts, and shall be aimed at achieving the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>Performance indicators of a budget program shall mean quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision.</p> | <p>1) A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, public service recipients, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (resolution on a local budget), and according to the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit, with account of equal rights and opportunities of men and women.</p> <p>The budget program goal shall reflect the objectives which need to be attained during implementation of the budget program in the medium term, shall correspond to the state policy priorities in a respective sector defined by regulatory legal acts, and shall be aimed at achieving the goals of the state policy in a respective activity sector with account of the needs and interests of women and men the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>Performance indicators of a budget program shall mean quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision with account of equal rights and opportunities of women and men.</p> |
| <p>2. Establish that key state budget spending units (hereinafter referred to as the key spending units) shall:</p> | <p>2. Establish that key state budget spending units (hereinafter referred to as the key spending units) shall:</p> <p>2.2. be responsible for carrying out of gender analysis of budget programs according to the methodological recommendations on implementing and using the gender responsive approach in the budget process established by MF and according to the rules approved hereby.</p> |

| Current wording | Proposed amendments |
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| Order of the Ministry of Finance of Ukraine No. 1536 of 10 December 2010 “On performance indicators of a budget program” | |
| <p>3. Performance indicators of a budget program (hereinafter referred to as performance indicators) shall mean quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/ or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision. Performance indicators shall be used to assess the budget program efficiency in terms of budget funds utilization areas, including efficiency of the provision of public services.</p> | <p>Supplement the first subparagraph in para. 3: Performance indicators shall be used to assess the budget program efficiency in terms of budget funds utilization areas, including efficiency of the provision of the services with account of different needs and opportunities of men and women guaranteed by the state and other services provided to natural and legal persons by the public authorities, local governments and enterprises (institutions, organizations) to which the state delegated the right to provide relevant services (hereinafter referred to as the public services).</p> |
| <p>Para. 4.</p> | <p>Add a new subparagraph to para. 4 as follows: “gender sensitivity (performance indicators take a gender perspective into account and reflect quantitative and qualitative characteristics concerning purposefulness to ensure gender equality).</p> |
| <p>5. Indicators of quality shall describe the dynamics of achievement of the budget program goal and objectives, the created product’s correspondence to established standards (norms), the implementation extent of investment projects or works, completion degree of construction projects, quality of the created product; the extent of satisfaction of public service users according to the purpose of the services, the extent of provision of public services to users who are entitled to them; and shall highlight weakening of negative trends in the economy or strengthening of positive ones, and societal benefit from implementation of a budget program. It shall not be reasonable to include the indicators describing the extent of budget funds spending in the indicators of quality.</p> | <p>Supplement subparagraph 4 of para. 5: Indicators of quality shall describe the dynamics of achievement of the budget program goal and objectives, the created product’s correspondence to established standards (norms), the implementation extent of investment projects or works, completion degree of construction projects, quality of the created product; the extent of satisfaction of public service users (women and men and their groups) according to the purpose of the services, the extent of provision of public services to women and men who are entitled to them; and shall highlight weakening of negative trends in the economy or strengthening of positive ones from the perspective of ensuring gender needs and meeting gender interests, and societal benefit from implementation of a budget program. It shall not be reasonable to include the indicators describing the extent of budget funds spending in the indicators of quality.</p> |
| <p>6. Performance indicators shall: be confirmed by official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting which are sources of information for determination of performance indicators, or be calculated by means of mathematical operations with such reporting and accounting indicators.</p> | <p>6. Performance indicators shall: be confirmed by official state statistical, financial and other reporting, data of accounting, statistical and internal economic (managerial) reporting which are sources of information for determination of performance indicators, or be calculated by means of mathematical operations with such reporting and accounting indicators; be determined on the basis of the goals of the state policy on ensuring equal rights and opportunities of women and men, and be formulated with account of results of gender analysis of budget programs implemented in previous budget periods.</p> |

| Current wording | Proposed amendments |
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| Order of the Ministry of Finance of Ukraine No. 836 of 26.08.2014 “Rules of drafting of local budget program passports and reports on their execution” | |
| <p>1.1. A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, public service recipients, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (resolution on a local budget), and according to the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>The budget program goal shall reflect the objectives which need to be attained during implementation of the budget program in the medium term, shall correspond to the state policy priorities in a respective sector defined by regulatory legal acts, and shall be aimed at achieving the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>Performance indicators of a budget program shall mean quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision.</p> | <p>I. A budget program passport shall mean a document that defines the goal, objectives, budget funds utilization areas, implementing entities, public service recipients, performance indicators and other characteristics of a budget program according to a budget allocation set forth by the law on the State Budget of Ukraine (resolution on a local budget), and according to the goals of the state policy in a respective activity sector the formulation and/or implementation of which is ensured by the key spending unit, with account of equal rights and opportunities of men and women.</p> <p>Subparagraph 3 of para. 1.1 The budget program goal shall reflect the objectives which need to be attained during implementation of the budget program in the medium term, shall correspond to the state policy priorities in a respective sector defined by regulatory legal acts, and shall be aimed at achieving the goals of the state policy in a respective activity sector with account of the needs and interests of women and men the formulation and/or implementation of which is ensured by the key spending unit.</p> <p>Subparagraph 6 of para. 1.1 Performance indicators of a budget program shall mean quantitative and qualitative indicators which define the budget program implementation result, describe its implementation progress, the extent of achievement of the goals of the state policy in the respective activity area the formulation and/or implementation of which is ensured by the key spending unit, achievement of the budget program goal, attainment of the budget program objectives, and shall highlight the scope and quality of public service provision with account of equal rights and opportunities of women and men.</p> |
| Order of the Ministry of Finance of Ukraine No. 687 of 6 June 2012 “On approval of the Instruction for preparation of budget requests” | |
| <p>II. Calculation of expenditures and loans for the planning budget period and two next budget periods.</p> <p>2.3. Calculation of expenditures and loans for the planning budget period and two next budget periods shall be carried out, inter alia, with account of the following:</p> | <p>II. Calculation of expenditures and loans for the planning budget period and two next budget periods.</p> <p>2.3. Calculation of expenditures and loans for the planning budget period and two next budget periods shall be carried out, inter alia, with account of the following:</p> <p>The calculation shall be carried pursuant to the goals of the state policy on ensuring equal rights and opportunities of women and men, and be formulated with account of results of gender analysis of budget programs implemented in previous budget periods.</p> |

| Current wording | Proposed amendments |
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| Resolution of the Cabinet of Ministers of Ukraine No. 1062 of 12.12.2018 “On approval of the basic principles of internal control by key spending units and on amending the Cabinet of Ministers of Ukraine Resolution No. 1001 of 28.09.2001” | |
| <p>3. Internal control shall be based on the following principles:</p> <p>continuity – policies, rules and measures aimed at achieving a preset goal (mission), strategic and other objectives, plans and requirements concerning the institution’s activities, and minimizing impact of risks shall be used continuously for timely response to the changes related to the institution’s activities;</p> <p>impartiality – managerial decision-making on the basis of full and reliable information grounded on documental and factual data and ruling out impact of subjective factors;</p> <p>delegation of powers – division of powers and clear definition of duties of the institution’s management and staff, granting them appropriate rules and resources necessary to discharge their official duties;</p> <p>responsibility – the institution’s management and staff shall be responsible for their decisions, actions and performance of tasks within the scope of their official duties;</p> <p>prevention – timely implementation of control measures to prevent any deviation from preset norms;</p> <p>delimitation of internal control and internal audit – internal audit shall be conducted to assess the operation of the internal control system in the institution, provide recommendations for its improvement, without direct implementation of measures to organize internal control, manage risks and make managerial decisions on management of financial and other resources;</p> <p>openness – introducing feedback mechanisms and ensuring a necessary degree of transparency during assessment of the internal control system.</p> | <p>3. Internal control shall be based on the following principles:</p> <p>continuity – policies, rules and measures aimed at achieving a preset goal (mission), strategic and other objectives, plans and requirements concerning the institution’s activities, and minimizing impact of risks shall be used continuously for timely response to the changes related to the institution’s activities;</p> <p>impartiality – managerial decision-making on the basis of full and reliable information grounded on documental and factual data and ruling out impact of subjective factors;</p> <p>delegation of powers – division of powers and clear definition of duties of the institution’s management and staff, granting them appropriate rules and resources necessary to discharge their official duties;</p> <p>responsibility – the institution’s management and staff shall be responsible for their decisions, actions and performance of tasks within the scope of their official duties;</p> <p>prevention – timely implementation of control measures to prevent any deviation from preset norms;</p> <p>delimitation of internal control and internal audit – internal audit shall be conducted to assess the operation of the internal control system in the institution, provide recommendations for its improvement, without direct implementation of measures to organize internal control, manage risks and make managerial decisions on management of financial and other resources;</p> <p>openness – introducing feedback mechanisms and ensuring a necessary degree of transparency during assessment of the internal control system;</p> <p>gender equality and non-discrimination – considering the needs and interests of women, men and/or their groups in managerial decision-making concerning management of finance and other resources.</p> |
| Resolution of the Cabinet of Ministers of Ukraine No. 1001 of 28.09.2011 “Some matters of internal audit and establishment of internal audit units” | |
| <p>5. The unit, according to the tasks assigned thereto, shall:</p> <p>1) carry out assessment of: efficiency of the internal control system operation; the extent of performance and achievement of the goals set in strategic and annual plans; efficiency of planning and implementation of budget programs and their implementation results, and of budget funds management.</p> | <p>5. The unit, according to the tasks assigned thereto, shall:</p> <p>1) carry out assessment of: efficiency of the internal control system operation; the extent of performance and achievement of the goals set in strategic and annual plans; efficiency of planning and implementation of budget programs and their implementation results, and of budget funds management with account of the needs and interests of women, men and/or their groups.</p> |

Annex 9

| Current wording | Proposed amendments |
|---|--|
| Resolution of the Cabinet of Ministers of Ukraine No. 228 of 28.02.2002 “Procedure of drafting, consideration and approval of cost estimates of budget-funded institutions and main requirements to their execution” | |
| <p>2. Calculations which substantiate the indicators of budget expenditures or budget loans included in the draft cost estimate shall be integral part of the cost estimate. Lower-level spending units shall have the calculation form agreed upon with the key spending unit.</p> | <p>2. Calculations which substantiate the indicators of budget expenditures or budget loans included in the draft cost estimate shall be integral part of the cost estimate. Such calculations shall be formed with account of the needs of target service recipient groups broken down by sex and, is reasonable, by other attributes: age, residence, health, ethnic origin, socio-economic status, etc. Lower-level spending units shall have the calculation form agreed upon with the key spending unit.</p> |
| <p>12. Key spending units shall consider the indicators of the draft cost estimates of lower-level spending units for the legality and correctness of calculations, reasonability of planned budget expenditures and budget loan granting, correctness of their distribution according to the economic classification of budget expenditures and the classification of budget loans, completeness of revenue inflow or loan repayment, adherence to the current wage rates (salaries), norms, prices, limits, and other indicators according to the legislation, and shall compile draft consolidated cost estimates.</p> | <p>12. Key spending units shall consider the indicators of the draft cost estimates of lower-level spending units for the legality and correctness of calculations, reasonability of planned budget expenditures and budget loan granting, correctness of their distribution according to the economic classification of budget expenditures and the classification of budget loans, completeness of revenue inflow or loan repayment, adherence to the current wage rates (salaries), norms, prices, limits, consideration of a gender perspective, and other indicators according to the legislation, and shall compile draft consolidated cost estimates.</p> |
| <p>20. When determining the amounts of budget expenditures and/or budget loans provided by lower-level spending units, key spending units must consider the objective demand for money of each institution, proceeding from its key performance indicators and contingents set for institutions (number of classes, pupils in schools, beds in hospitals, children in preschool facilities, etc.), scope of work performed, staff number, the need to repay receivables and payables, and implementation of certain programs and planned measures for costs reduction in the planning period.</p> | <p>20. When determining the amounts of budget expenditures and/or budget loans provided by lower-level spending units, key spending units must consider the objective demand for money of each institution, proceeding from its key performance indicators and contingents set for institutions (number of classes, pupils in schools, beds in hospitals, children in preschool facilities, etc.), scope of work performed, staff number, gender aspects, the need to repay receivables and payables, and implementation of certain programs and planned measures for costs reduction in the planning period.</p> |
| <p>37. Simultaneously with the cost estimate, the following shall be approved: a plan of appropriations from the general budget fund, a plan of loans from the general budget fund, a special fund plan, a plan of budget funds utilization (except a plan of recipients' budget funds utilization), a monthly plan of budget funds utilization, and the institution's staffing table, including any structural units maintained at the expense of the institution's own receipts. The above-listed documents as well as calculations which substantiate the indicators of budget expenditures or budget loans included in the draft cost estimate shall be submitted in two copies, one of which shall be returned to the institution and another one shall be kept in the institution the head of which has approved the cost estimate.</p> | <p>37. Simultaneously with the cost estimate, the following shall be approved: a plan of appropriations from the general budget fund, a plan of loans from the general budget fund, a special fund plan, a plan of budget funds utilization (except a plan of recipients' budget funds utilization), a monthly plan of budget funds utilization, and the institution's staffing table, including any structural units maintained at the expense of the institution's own receipts. The above-listed documents as well as calculations, with account of different needs and interests of men and women and/or their groups, which substantiate the indicators of budget expenditures or budget loans included in the draft cost estimate shall be submitted in two copies, one of which shall be returned to the institution and another one shall be kept in the institution the head of which has approved the cost estimate.</p> |

| Current wording | Proposed amendments |
|---|---|
| Consensus forecast, the Ministry for Development of Economy, Trade and Agriculture (Department of Economic Strategy and Macroeconomic Forecasting) | |
| | <p>In subsection “Social indicators”, provide sex disaggregation of:</p> <ul style="list-style-type: none"> - unemployment rate (according to the ILO methodology), in % of economically active population aged 15-70; - average monthly wage of workers; - real average monthly wage of workers (nominal adjusted by the consumer price index), % year-on-year. |

The GRB project proposed amendments to the Draft Strategy for Reforming the Public Finance Management System of Ukraine for 2021-2025

Comparison Table

| Current edition | Proposed amendments |
|---|---|
| <p>III. Current state of development of the public finance management system.</p> <p>The Association Agreement stipulates that cooperation in the public finance management should be aimed at ensuring the development of fiscal policy and conform to the fundamental principles of accountability, transparency, economy, efficiency and effectiveness (Article 346). Particular attention is paid to the development of the medium-term budget forecasting/planning system; improvement of program and targeted oriented approaches in the budget process, analysis of efficiency and effectiveness of budget programs; improvement of sharing experiences and information exchange on budget planning and execution and public debt status.</p> | <p>III. Current state of development of the public finance management system.</p> <p>The Association Agreement stipulates that cooperation in the public finance management should be aimed at ensuring the development of fiscal policy and conform to the fundamental principles of accountability, transparency, economy, efficiency and effectiveness (Article 346). Particular attention is paid to the development of the medium-term budget forecasting/planning system; improvement of program and targeted oriented approaches in the budget process, analysis of efficiency and effectiveness of budget programs, implementation of the gender oriented approach; improvement of sharing experiences and information exchange on budget planning and execution and public debt status.</p> |
| <p>1.1.1 2. Increase of the efficiency of resource allocation at the level of public policy formation</p> <p>1.1.2 2.1. Medium-term budget planning</p> <p>1.1.3 Objective: to create a reliable system of medium-term budget planning through annual formation of a three-year budget declaration and a draft budget based thereon.</p> <p>1.1.4 In the context of the practical implementation of medium-term budget planning at the central and local levels, there is a need to develop new and update existing instructions for the preparation of budget documents.</p> <p>1.1.5 For this purpose, measures will be implemented in the following areas:</p> <p>1.1.6 1) creation of a reliable medium-term framework for state budget planning;</p> <p>1.1.7 2) improvement of the system of medium-term budget planning to increase its efficiency;</p> <p>1.1.8</p> <p>1.1.9 3) determination by the main developers of cost assessment of draft acts of the Cabinet of Ministers of Ukraine and draft laws submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, and of their impact on public and/or local budgets indicators as a mandatory condition for their consideration at a meeting of the Government;</p> <p>1.1.10 4) automation of processes in the sphere of medium-term budget planning at the state budget level;</p> <p>5) development of medium-term budget planning at the local level.</p> | <p>1.1.1 2. Increase of the efficiency of resource allocation at the level of public policy formation</p> <p>1.1.2 2.1. Medium-term budget planning</p> <p>1.1.3 Objective: to create a reliable system of medium-term budget planning through annual formation of a three-year budget declaration and a draft budget based thereon.</p> <p>1.1.4 In the context of the practical implementation of medium-term budget planning at the central and local levels, there is a need to develop new and update existing instructions for the preparation of budget documents.</p> <p>1.1.5</p> <p>1.1.6 For this purpose, measures will be implemented in the following areas:</p> <p>1.1.7 1) creation of a reliable medium-term framework for state budget planning;</p> <p>1.1.8 2) improvement of the system of medium-term budget planning to increase its efficiency, including implementation of the gender oriented approach;</p> <p>1.1.9 3) determination by the main developers of cost assessment of draft acts of the Cabinet of Ministers of Ukraine and draft laws submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, and of their impact on public and/or local budgets indicators as a mandatory condition for their consideration at a meeting of the Government;</p> <p>1.1.10 4) automation of processes in the sphere of medium-term budget planning at the state budget level;</p> <p>5) development of medium-term budget planning at the local level.</p> |

| Current edition | Proposed amendments |
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| <p>2.2. Program-based budgeting Objective: to increase the efficiency and effectiveness of the use of budget funds by analyzing the expenditures of the state budget and public policy in the relevant areas of activity of the key spending units. Effective tool for improvement of the efficiency and effectiveness of the use of budget funds is the budget process and spending reviews of the state budget. The reviews are designed to take a fresh look at the services being provided at the expense of budget funds, to suggest ways to increase their efficiency and improve their quality, as well as to identify opportunities for redistribution of financial resources in accordance with public policy priorities. The issue of development of the regulatory framework for application of the program-based budgeting at the local level needs further actions.</p> <p>In order to further develop the program-based budgeting, measures will be implemented in the following areas:</p> <ol style="list-style-type: none"> 1) optimization of budget programs and enhancement of their correspondence to the public policy objectives; 2) conducting spending reviews; 3) effective monitoring of performance; 4) improvement of the program-based budgeting at the local level | <p>2.2. Program-based budgeting Objective: to increase the efficiency and effectiveness of the use of budget funds by analyzing the expenditures of the state budget and public policy in the relevant areas of activity of the key spending units. Effective tools for improvement of the efficiency and effectiveness of the use of budget funds is the gender oriented approach and spending reviews of the state budget. Gender oriented approach is the inclusion of the gender aspects at all stages of the budget process facilitating fair and objective division of the public wealth between citizens. Implementation of this approach makes possible increase of accessibility, quality, efficiency and targeting of the public services through consideration of needs and interests of women, men and/or their groups. The spending reviews are also designed to take a fresh look at the services being provided at the expense of budget funds, to suggest ways to increase their efficiency and improve their quality, as well as to identify opportunities for redistribution of financial resources in accordance with public policy priorities. The issue of development of the regulatory framework for application of the program-based budgeting at the local level needs further actions.</p> <p>In order to further develop the program-based budgeting, measures will be implemented in the following areas:</p> <ol style="list-style-type: none"> 1) optimization of budget programs and enhancement of their correspondence to the public policy objectives; 2) implementation of gender oriented approach; 3) conducting spending reviews; 4) effective monitoring of performance; 5) improvement of the program-based budgeting at the local level. |

| Current edition | Proposed amendments |
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| <p>2.3. Inter-budget relations and fiscal decentralization Purpose: effective formation of local budgets and reform of inter-budgetary relations subject to the new territorial organization and new powers of local authorities. During the implementation of the Strategy, the following issues remained unresolved. The decentralization process at this stage results in an imbalance in the revenue and expenditure powers of local self-government authorities. Most powers are transferred to the level of amalgamated territorial communities (ATC) from the district level, but the same criteria for budgets of different levels apply to the horizontal criteria (district budgets, budgets of cities of regional significance and budgets of ATCs). Most ATCs were created by merging rural areas and do not have a sufficient tax base to generate revenue as a share of the personal income tax that is the basis of their budgets, as well as to generate their own revenue. Functions at the district level are being limited, but districts continue to exist. Thus, the relevant issue is the adaptation of the current mechanism of horizontal equalization of local budgets to modern conditions. The system of fiscal equalization needs to be adjusted to take into account the need for introduction of a two-tier model of inter-budgetary relations upon completion of the process of amalgamating communities into capable communities and improving inter-budgetary regulation taking into account the expenditure powers of local budgets at different levels. In order to solve the above issues, measures will be implemented in the following areas:</p> <ol style="list-style-type: none"> 1) clear distribution of powers between state authorities and local self-government authorities; 2) increase of own financial resources of local self-government authorities; 3) improvement of financial support of expenditure powers delegated by the state to the local self-government; 4) improvement of the quality and efficiency of local targeted programs. | <p>2.3. Inter-budget relations and fiscal decentralization Purpose: effective formation of local budgets and reform of inter-budgetary relations subject to the new territorial organization and new powers of local authorities. During the implementation of the Strategy, the following issues remained unresolved. The decentralization process at this stage results in an imbalance in the revenue and expenditure powers of local self-government authorities. Most powers are transferred to the level of amalgamated territorial communities (ATC) from the district level, but the same criteria for budgets of different levels apply to the horizontal criteria (district budgets, budgets of cities of regional significance and budgets of ATCs). Most ATCs were created by merging rural areas and do not have a sufficient tax base to generate revenue as a share of the personal income tax that is the basis of their budgets, as well as to generate their own revenue. Functions at the district level are being limited, but districts continue to exist. Thus, the relevant issue is the adaptation of the current mechanism of horizontal equalization of local budgets to modern conditions. The system of fiscal equalization needs to be adjusted to take into account the need for introduction of a two-tier model of inter-budgetary relations upon completion of the process of amalgamating communities into capable communities and improving inter-budgetary regulation taking into account the expenditure powers of local budgets at different levels.</p> <p>In order to solve the above issues, measures will be implemented in the following areas:</p> <ol style="list-style-type: none"> 1) clear distribution of powers between state authorities and local self-government authorities; 2) increase of own financial resources of local self-government authorities; 3) improvement of financial support of expenditure powers delegated by the state to the local self-government; 4) improvement of the quality and efficiency of local targeted programs, including implementation of the gender oriented approach. |

| Current edition | Proposed amendments |
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| <p>3.6. Independent external financial control (audit) Objective: to strengthen the role and increase the effectiveness of external financial control in accordance with the INTOSAI standards.</p> <p>An important component of the public finance management system is the control over revenues of the state budget of Ukraine and their use, which is carried out by the Accounting Chamber on behalf of the Verkhovna Rada of Ukraine. The Law of Ukraine “On the Accounting Chamber” determines its organizational structure, powers and procedure of activity, and stipulates that the powers assigned to the Accounting Chamber by the Constitution of Ukraine are exercised through public external financial control (audit) provided by the Accounting Chamber through financial audit, performance audit, expert examination, analysis and other control measures. Effective control over revenues of the state budget of Ukraine and their use is a prerequisite for effective management of budget funds at the stage of budget execution. At the same time, control must be strategic, risk-oriented, objective and conform with international standards.</p> <p>Decision of the Accounting Chamber No. 18-1 dated July 29, 2019 approved the Strategy for Development of the Accounting Chamber for 2019-2024, which defines the mission, vision and values of the Accounting Chamber as the highest audit body in Ukraine, priorities and objectives to achieve long-term goals.</p> <p>The Strategy sets four strategic goals:</p> <ol style="list-style-type: none"> 1) enhancement of the role of the Accounting Chamber as the supreme audit body in Ukraine; 2) enhancement of the organizational capacity and professional capacity of the Accounting Chamber; 3) recognition and public confidence in the activities of the Accounting Chamber; 4) effective representation of the Accounting Chamber in the international audit community. <p>The main purpose of the development of the above Strategy is to introduce an effective model of external audit of public funds and state-owned property in Ukraine to meet public demand, which would conform to international standards of supreme audit bodies and ensure fulfilment of Ukraine’s commitments to its international partners.</p> <p>The Strategy takes into account the European integration commitments of Ukraine, as it is based on the practical experience of the leading supreme audit institutions of the member states of the International Organization of Supreme Audit Institutions (INTOSAI) and meets the requirements of the national legislation.</p> | <p>3.6. Independent external financial control (audit) Objective: to strengthen the role and increase the effectiveness of external financial control in accordance with the INTOSAI standards.</p> <p>An important component of the public finance management system is the control over revenues of the state budget of Ukraine and their use, which is carried out by the Accounting Chamber on behalf of the Verkhovna Rada of Ukraine. The Law of Ukraine “On the Accounting Chamber” determines its organizational structure, powers and procedure of activity, and stipulates that the powers assigned to the Accounting Chamber by the Constitution of Ukraine are exercised through public external financial control (audit) provided by the Accounting Chamber through financial audit, performance audit, expert examination, analysis and other control measures.</p> <p>Effective control over revenues of the state budget of Ukraine and their use is a prerequisite for effective management of budget funds at the stage of budget execution. At the same time, control must be strategic, risk-oriented, objective and conform with international standards.</p> <p>Decision of the Accounting Chamber No. 18-1 dated July 29, 2019 approved the Strategy for Development of the Accounting Chamber for 2019-2024, which defines the mission, vision and values of the Accounting Chamber as the highest audit body in Ukraine, priorities and objectives to achieve long-term goals.</p> <p>The Strategy sets four strategic goals:</p> <ol style="list-style-type: none"> 1) enhancement of the role of the Accounting Chamber as the supreme audit body in Ukraine; 2) enhancement of the organizational capacity and professional capacity of the Accounting Chamber; 3) recognition and public confidence in the activities of the Accounting Chamber; 4) effective representation of the Accounting Chamber in the international audit community. <p>The main purpose of the development of the above Strategy is to introduce an effective model of external audit of public funds and state-owned property in Ukraine to meet public demand on provision of high quality, accessible, gender sensitive public services, which would conform to international standards of supreme audit bodies and ensure fulfilment of Ukraine’s commitments to its international partners.</p> <p>The Strategy takes into account the European integration commitments of Ukraine, as it is based on the practical experience of the leading supreme audit institutions of the member states of the International Organization of Supreme Audit Institutions (INTOSAI) and meets the requirements of the national legislation.</p> |

| Current edition | Proposed amendments |
|---|--|
| <p>4.1. Budget transparency and public participation in the budget process</p> <p>Objective: to increase the transparency and accessibility of budget information, including through development of IT technologies.</p> <p>One of the key objectives of the Ministry of Finance of Ukraine is to further disclose information on public finance, including data from local budgets and budgets of compulsory pension and social insurance funds. Increasing the transparency of the budget, publicity and accountability of participants in the budget process will help taxpayers to understand better what their money is spent for.</p> <p>According to the results of the Open Budget Index 2019, Ukraine received 63 rating points.</p> <p>There is also a need to create a single mechanism for unification and standardization of methods and measures of disclosure of information contained in passports of budget programs of local budgets, reports on their implementation, budget requests of the key spending units of local budgets, decisions on local budgets and local budget forecasts.</p> <p>Every citizen should have the possibility to get acquainted with the main budget indicators of their city, district, community, region and through a procedure they can understand.</p> <p>In order to further increase the transparency and accountability in public finance management, it is planned to implement measures in the following areas:</p> <ol style="list-style-type: none"> 1) implementation of measures necessary to increase the rating of Ukraine in the Open Budget Index; 2) provision of openness and accessibility of information on local budgets. | <p>4.1. Budget transparency and public participation in the budget process</p> <p>Objective: to increase the transparency and accessibility of budget information, including through development of IT technologies.</p> <p>One of the key objectives of the Ministry of Finance of Ukraine is to enable participation of women, men and/or their groups in decision making at all stages of the budget process, to further disclose information on public finance, including data from local budgets and budgets of compulsory pension and social insurance funds. Increasing the transparency of the budget, publicity and accountability of participants in the budget process will help taxpayers to understand better what their money is spent for.</p> <p>According to the results of the Open Budget Index 2019, Ukraine received 63 rating points.</p> <p>There is also a need to create a single mechanism for unification and standardization of methods and measures of disclosure of information contained in passports of budget programs of local budgets, reports on their implementation, budget requests of the key spending units of local budgets, decisions on local budgets and local budget forecasts.</p> <p>Every citizen should have the possibility to participate in decision making at all stages of the budget process and get acquainted with the main budget indicators of their city, district, community, region and state through a procedure they can understand.</p> <p>In order to further increase the transparency and accountability in public finance management, it is planned to implement measures in the following areas:</p> <ol style="list-style-type: none"> 1) implementation of measures necessary to increase the rating of Ukraine in the Open Budget Index; 2) provision of openness and accessibility of information on local budgets. |

| Current edition | Proposed amendments |
|---|--|
| Draft Action Plan for implementing the Strategy for Reforming the Public Finance Management System of Ukraine for 2020-202 | |
| <p>2.1. Medium-term budget planning.</p> <p>51. Update of the methodology of preparation of budget requests to the draft state budget, in particular on the generation of budget requests by the key spending units on the basis of expenditure limits and provision of loans approved by the Budget Declaration, determination of cases of adjustment of limits approved by the Budget Declaration in course of development of the budget.</p> | <p>2.1. Medium-term budget planning.</p> <p>51. Update of the methodology of preparation of budget requests to the draft state budget, in particular on the generation of budget requests by the key spending units on the basis of expenditure limits and provision of loans approved by the Budget Declaration, determination of cases of adjustment of limits approved by the Budget Declaration in course of development of the budget; - on consideration of gender aspects according to the results of gender analysis of budget programs.</p> |
| <p>22.2. Program-based budgeting</p> <p>63. Analysis of budget programs and determination of optimal approaches to their formation by key spending units of state budget funds.</p> | <p>2.2. Program-based budgeting</p> <p>63. Analysis of budget programs, including gender analysis, and determination of optimal approaches to their formation by key spending units of state budget funds.</p> |
| <p>2.3. Inter-budget relations and fiscal decentralization.</p> <p>8.3. Determination of approaches to the formation of indicators of targeted and other local, city, regional programs, as well as reporting on their implementation.</p> | <p>2.3. Inter-budget relations and fiscal decentralization.</p> <p>8.3. Determination of approaches to the formation of indicators of targeted and other local, city, regional programs, as well as reporting on their implementation with consideration of gender aspects.</p> |
| <p>4.1. Budget transparency and public participation in the budget process.</p> <p>119. Preparation of proposals to increase Ukraine's rating in the Open Budget Index (including publication of indicators of state social insurance funds and the deficit of the general government sector).</p> | <p>4.1. Budget transparency and public participation in the budget process.</p> <p>119. Preparation of proposals to increase Ukraine's rating in the Open Budget Index (including the ones on the participation of citizens in decision making at all stages of the budget process, publication of indicators of state social insurance funds and the deficit of the general government sector).</p> |

Implementation and using of gender responsive approach in budget process in Ukraine: work towards ensuring sustainability in Ministry of Finance of Ukraine (GRB project proposals)

“Gender responsive budgeting in Ukraine” project proposes to Ministry of Finance of Ukraine it’s support in ensuring sustainability of gender responsive approach implementation in budget process. Best international practices show there are various possible options for Ministry of Finance to lead a process:

1. Establishment of a structural unit responsible for the implementation of the gender responsive approach, within one of the departments of the Ministry of Finance, whose role will be to:

- review the work on gender responsive approach in the budget process;
- provide recommendations to the Ministry of Finance and the KSUs on the current process of gender analysis of budget programs;
- assist the sectoral departments of the Ministry of Finance in conducting a gender analysis of the documents used in the budget process;

This structural unit could be a part of Department of State Budget, Department of Midterm Budgeting and Program Performance Budgeting or other Department, which according to Ministry of Finance opinion, better suits for this purpose.

2. Appointment of persons who will be responsible for the implementation of the gender responsive approach in the budget process (and the inclusion of these tasks in their job descriptions):

- Experienced specialists of various departments of Ministry of Finance - Department of State Budget, Department of Local Budgets, sectoral departments, which can provide expert and advisory support of gender analysis conduction, preparation of performance indicators etc. for their colleagues in MoF, and other KSUs.

3. Ensuring continuous training on the implementation of a gender approach in the budget process in the context of the program performance budgeting:

As the introduction of a gender responsive approach in the budget process is an element of the program performance method, it is necessary to ensure continuous training of the staff of the Ministry of Finance and the KSUs:

- create an accessible database on the application of a gender responsive approach in the budget process (regulatory support / research / national and international practices);
- organize a system of training and advanced training of employees of the Ministry of Finance and KSUS by trained employees of the Ministry of Finance. To achieve this goal, it may be worthwhile to create a training center based on the Ministry of Finance.

| | | | Ministry of Finance of Ukraine |
|--|--|--------|--|
| Form № | | | |
| | Assessment of gender responsive approach implementation in budget request _____ _____ _____ title of budget program | | |
| № | Question | Answer | Remark* |
| 1 | Was a gender analysis of the budget program conducted? | Yes/No | |
| 2 | Does the budget request take into account Ukraine's commitments on gender equality, the requirements of regulations and other documents that contain information on gender equality, including the tasks of strategic and program documents of the state on gender issues? | Yes/No | |
| 3 | Do the characteristics of the budget program highlight the purpose of the budget program to ensure gender equality? | Yes/No | |
| 4 | Do the performance indicators reflect positive trends in addressing gender issues, increasing the level of satisfaction of the needs of women, men and / or their groups? | Yes/No | |
| 5 | Are the needs of women, men and / or their groups taken into account when determining the amount and distribution by areas of use of budget allocations? | Yes/No | |
| 6 | Are measures identified to address gender gaps, gender discrimination or negative trends in the planning period while meeting the needs and interests of women, men and / or their groups? | Yes/No | |
| Total score | | | |
| Was the gender responsive approach used while preparing budget request? (If questions #3,4 and 5 has "Yes" answers, budget request is considered to be gender sensitive) | | | |
| Conclusion | | | |
| Budget request is gender sensitive Yes/No | | | |
| | | | * Clarifications are provided in case the answer to the question may be ambiguous or it is necessary to provide comments or clarifications |
| | | | |

The GRB project Result Monitoring Matrix

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|--|--|--|--------------------------------------|
| Outcome 1 | Line ministries introduce GRB in the budget process at the state level | # of main budget documents [PFM strategy, medium-term budget declaration, budget requests, plan of activities of KSU, budget passports, annual work plans, etc.] of KSUs including gender equality considerations (including gender goals/objectives, gender disaggregated data) | 2014:No budget document include principles of gender budgeting | 34 (National and sectoral documents) |
| | | Staff of (pilot) line ministries capable and assigned to perform gender analysis of budget programs | 2014:0 | 62 people |
| | | Level of perception of quality of adoption of on-going programs/ development of new budget programs from a gender perspective | 2014:0 | High level of perception |
| | | # of(pilot) line ministries budget documents that includes sex disaggregated data on beneficiaries | 2014:0 | 49 documents |
| Intermediate Outcome 1.2 | Line ministires have knowledge to undertake work on GRB | # of relevant staff of line ministries trained in different aspects of GRB(gender analysis, integration of GRB into PBB) | 2014:0 | 348 people |
| | | # of certificates received by participants completing a training program for line ministries on gender analysis, GRB integration into PPB | 2014:0 | 169 certificates |

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|---------------|--|---|----------|--|
| Output 1.1.1 | Gender analysis of budget programs in (pilot) line ministries | # of budget programs analyzed from gender perspective by (pilot) line ministries | 2014:0 | 100 budget programs analyzed |
| Output 1.1.2 | Pilot) line ministries have knowledge to undertake work on GRB | # of GRB working groups established at (pilot) line ministries | 2014:0 | 21 working groups |
| Impact 2 | Budget policies and allocations at local level reflect objectives of gender equality | Level of perception of reduced gender gaps within budget programs at the local level | 2014:0 | High level of perception |
| | | # of budget programs at local level addressing gender needs and gender gaps | 2014:0 | 1466 passports of budget programs |
| Outcome 2 | Oblasts, rayons, cities of oblasts significance and ATCs apply GRB in regular budget process | # of main budget documents used at local level include gender equality considerations | 2014:0 | 1466 |
| | | Staff of oblasts, rayons, cities and ATCs capable and assigned to work on GRB | 2014:0 | More than 2000 civil servants and local government officials |
| | | Level of perception of quality of adoption of on-going programs/ development of new budget programs from a gender perspective | 2014:0 | High level of perception |
| | | # of local level budget documents that includes sex disaggregated data on beneficiaries | 2014:2 | 1466 |

Annex 13

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|---|---|----------|--|
| Outcome 2 | Rayons, oblasts, cities of oblast significance, and ATCs have knowledge to undertake work on GRB | # of relevant staff trained in GRB in line with needs assessment | 2014:0 | More than 2000 civil servants and local government officials |
| Outcome 2.1 | | # of certificates received by participants through a training program for the budget process actors on GRB integration into PPB | 2014:0 | 688 |
| Intermediate Outcome 2.2 | Oblasts, rayons, cities of oblast significance, and ATCs included gender perspective into budget programs | # of budget documents used in budget process at oblasts, rayons, cities and gromadas that include gender considerations | 2014:0 | 1466 |
| | | # of oblast where budget documents include gender perspective and are being used | 2014:0 | 24 oblasts and Kyiv city |
| Output 2.1.1 | Oblasts have knowledge to undertake pilot work on GRB | # and % of relevant actors trained in GRB at oblast level | 2014:0 | More than 2000 civil servants and local government officials (51.7% actors trained in GRB at oblast level) |
| | | # and % of relevant actors trained in GRB at oblast level that report they have increased knowledge of GRB | 2014:0 | More than 2000 civil servants and local government officials (51.7% actors trained in GRB at oblast level) |

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|--|---|----------------------------------|--|
| Output 2.1.2 | Gender analytical work done at level of oblasts, reynons, cities and ATCs | # of budget programs analyzed by oblasts | 2014:4 programs analyzed in 2011 | 118 budget programs |
| Outcome 3 | Ministry of Finance applies GRB at state and local level | # of relevant regulative acts governing budget process that include gender perspective at state and local levels | 2014:0 | 9 regulatory acts |
| Intermediate Outcome 3.1 | MF instructs KSUs at state and local level to apply GRB and monitors GRB process | Level of refinement of relevant documents used in budget process based on recommendations from gender analysis of budget programs at state and local level (for example Mereza) | 2014:0 | 11 |
| Intermediate Outcome 3.2 | MoF introduced gender perspective into budget documents regulating program based budgeting | project is regularly providing recommendations for inclusion of gender perspective in budget documents | 2014:0 | For the 40 document recommendations are provided |
| Output 3.1.1. | GRB Coordination group and working groups to support GRB are operational | # of meetings of GRB Coordination chaired by MoF with active participation from relevant stakeholders (including KSUs) | 2014:0 | Every quarter of the every year |
| Output 3.1.2. | MoF has knowledge to support pilot GRB work at state and local levels | # of MF relevant staff trained in GRB | 2014:0 | 103 |
| | | # of trainings for KSUs on program budgeting with gender perspective with participation of MF | 2014:0 | 27 trainings |
| | | # of certificates received by participants through a training program for the budget process actors on GRB integration into PPB | 2014:0 | 103 |

Annex 13

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|--|--|--|---|
| Outcome 4 | Relevant actors actively participate and support the GRB processes | Level of cooperation of MoSP (GE Department) with MoF, line ministries and oblasts: | 2014:0 | High level of cooperation |
| | | # of meetings/ consultations/events between MoSP (GE Department) and MoF per year related to GRB work | 2014: No meetings/consultations/ events between MoSP and MF related to GRB | 18 (Proposals for further implementation of GRB to the work plan in 2021 have been submitted) |
| | | # of Recommendations /opinions of committees of VRU regarding GRB implementation raised at parliamentary debates (including budget debate) | 2014:0 | Draft of amendments to the Budget Code of Ukraine has been developed and submitted regarding the delimitation of the powers of local self-government bodies |
| Intermediate Outcome 4.1 | The project contributes to GRB initiatives in Ukraine being effective in building knowledge on GRB | Number of meetings with donor supported projects engaged in PFM process, GE and GRB facilitated by the project | 2014:0 | 55 meetings |
| | | Network of GRB experts is operational/active: | No network exists | Active network |
| | | # of GRB experts/ facilitators at oblast level | 2014:6 | 108 people |
| | | # of GRB actors across Ukraine that see project's web-based as useful platform/ knowledge hub on GRB | 2014:0 | 55 000 views |

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|---|---|--------------------------------|---|
| Intermediate Outcome 4.2 | project team has capacity to lead gender analysis and facilitates GRB training | Perceived usefulness of support given by project to partners: | 2014:0 | 100 % |
| | | # of GRB-related events where project staff are being invited as experts | 2014:0 | 65 events |
| Output 4.1.1 | Ministry of Social Policy GE Department) operates as an active participant of GRB introduction | # and % of relevant MoSP staff that have participated in the GRB training events and have necessary knowledge on the budget process | 2014:0 | 35 people |
| Output 4.1.3 | The project has established effective cooperation and coordination with relevant GRB initiatives | Regularity of GRB related donor meetings and % of relevant donors (engaged in PFM, GE and GRB work) that take part in them | 2014:0 | 55 meetings |
| Output 4.2.1 | project team, NE and Facilitators are competent GRB Trainers using modern effective coaching approaches | Level of degree of confidence among project staff in GRB | 2014:0 | 100% High level of confidence as measured during different GRB training events |
| | | Level of success of GRB trainings given by project | 2014: no trainings provided | High level as measured by post-training evaluations |
| Intermediate Outcome 3.1 | MF instructs KSUs at state and local level to apply GRB and monitors GRB process | Level of refinement of relevant documents used in budget process based on recommendations from gender analysis of budget programs at state and local level (for example Mereza) | 2014:0 | 11 |

Annex 13

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|--------------------------|--|---|----------|--|
| Intermediate Outcome 3.2 | MoF introduced gender perspective into budget documents regulating program based budgeting | project is regularly providing recommendations for inclusion of gender perspective in budget documents | 2014:0 | For the 40 document recommendations are provided |
| Output 3.1.1. | GRB Coordination group and working groups to support GRB are operational | # of meetings of GRB Coordination chaired by MoF with active participation from relevant stakeholders (including KSUs) | 2014:0 | Every quarter of the every year |
| Output 3.1.2. | MoF has knowledge to support pilot GRB work at state and local levels | # of MF relevant staff trained in GRB | 2014:0 | 103 |
| | | # of trainings for KSUs on program budgeting with gender perspective with participation of MF | 2014:0 | 27 trainings |
| | | # of certificates received by participants through a training program for the budget process actors on GRB integration into PPB | 2014:0 | 103 |
| Outcome 4 | Relevant actors actively participate and support the GRB processes | Level of cooperation of MoSP (GE Department) with MoF, line ministries and oblasts: | 2014:0 | High level of cooperation |

| RESULTS LEVEL | Intervention logic | Indicators | Baseline | Results at the end of 2020 |
|---------------|--|--|--|---|
| Output 4.1.3 | <p>The project has established effective cooperation and coordination with relevant GRB initiatives</p> <p>project team, NE and Facilitators are competent GRB Trainers using modern effective coaching approaches</p> | # of meetings/ consultations/events between MoSP (GE Department) and MoF per year related to GRB work | 2014:No meetings/ consultations/ events between MoSP and MF related to GRB | 18 (Proposals for further implementation of GRB to the work plan in 2021 have been submitted) |
| Output 4.2.1 | | Regularity of GRB related donor meetings and % of relevant donors (engaged in PFM, GE and GRB work) that take part in them | 2014:0 | 55 meetings |
| | | Level of degree of confidence among project staff in GRB | 2014:0 | 100% High level of confidence as measured during different GRB training events |

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