Gender Responsive Budgeting
Gender-responsive budgeting (GRB) is the consideration of needs of women and men from different socio-economic groups at all stages of budget process.

In Ukraine, the reform on integrating GRB into the official budget processes was initiated in 2014 by the Ministry of Finance of Ukraine and is supported by the Project “Gender Budgeting in Ukraine” (GRB Project), 2014-2020, funded by Sweden. The goal of gender budgeting is to enhance economic efficiency and transparency of budget expenditures with consideration of the needs of women and men from different social groups. Gender budgeting calls into question gender neutrality of the budget, as the budgetary allocations and revenues have different impact on women and men and the policies of revenues and expenditures can either increase or decrease the existing gender gaps. GRB also bridges the gap between the international commitments of Ukraine on gender equality, its current legislative framework, actual gender equality policy and financing. For example, by means of directing the budget programs to reaching the gender equality goals, to addressing the needs of women and men.

GRB is implemented through a consistent system that includes 3 main stages and should be repeated on a regular basis.

Main GRB stages:
1. Gender budget analysis;
2. Changes in programs and budgets;

Gender budget analysis is the principal component in the process of GRB implementation.

Gender analysis is a key step in GRB activity. It means the analysis of the budget programs’ impact on the status of women and men and the ability of programs to reduce gender gaps between women and men. Therefore, gender budget analysis allows improving the programs and relevant reports and documents so that they better meet the needs of women and men.

Gender budget analysis allows to answer two main questions:

1. What is the impact of the sectoral and/or budget policy on gender equality?
2. Do the program activities and funds, allocated on reducing gaps between women and men, strengthen/weaken gender inequality?
Gender Budgeting in Ukraine Project and its partners

The Objective of the GRB Project is to include gender aspects into the budget process at all governmental levels in Ukraine. We are working with individual ministries and institutions, all oblasts, selected raions and amalgamated territorial communities (ATC).

At the state level the following ministries have been working over GRB implementation since 2014: the Ministry of Finance of Ukraine, the Ministry of Education and Science of Ukraine; the Ministry of Social Policy of Ukraine; the Ministry of Youth and Sports of Ukraine; the State Statistics Service of Ukraine as well as the parliamentary committees and the inter-faction union of MPs “Equal Opportunities Caucus”.

At the local level the Project cooperates with 24 regional administrations and the Kyiv city state administration (the executive body of Kyiv City Council) as well as with individual amalgamated territorial communities, the cities of oblast subordination and raions with regards to GRB integration.
What has been done so far?

From 2014 to 2017 the Project activity was aimed at pilot implementation of the gender-responsive budgeting at the national and oblast levels, its primary focus was on the gender analysis of programs funded from budgets.

The following results were achieved in this period:

Gender analysis of budget programs

Gender analysis of 14 national and 61 local programs in the sectors of education, health care, social protection and social security, youth policy, physical training, sports and culture was carried out. This means, that the working groups which consist of the representatives of oblast administrations and which never dealt with gender equality issues, have analyzed the impact of programs from a gender perspective. Significant gender gaps were found in all the programs, recommendations were provided on how to close such gaps.

Recommendations and proposals on the programs improvement for addressing gender gaps and for their positive impact on gender equality, developed during the gender budget analysis of the programs, were provided to different departments of the Ministry of Finance of Ukraine, the State Statistics Service of Ukraine, the Ministry of Education and Science of Ukraine, the Ministry of Health of Ukraine, the Ministry of Youth and Sports of Ukraine, the Ministry of Social Policy of Ukraine, the Ministry of Culture of Ukraine and the Ministry of Defense of Ukraine.

For example, recommendations were developed to make regulatory changes with regards to inclusion of GRB methods. These include: amendments to the Budget Code of Ukraine, regulatory legal acts that regulate relations in a respective branch, budget classification, network plan (report), staff and number of budgetary institutions funded from the local budgets, passports of budget programs and management reporting. This will make the budget funding more transparent, reasonable and effective.

Based on the developed recommendations, separate documents used in the budget process were changed. In addition, a number of budget programs are more focused on meeting the needs of women and men.

Capacity strengthening

More than 2000 public servants, which increased their knowledge and practical skills on GRB owing to trainings and consultations during the work. Currently they are working on amending the programs and budget documents in order to close gender gaps.
Institutionalization

The Ministry of Finance of Ukraine included GRB into the Public Finance Management Reform Strategy (2017-2020) as an integral part of budgeting programs at the national and local levels. This will promote further amendments to the budget documents. The Ministry of Finance of Ukraine also included the GRB elements into budget declarations for a medium term.

The developed GRB methodology for all key budgetary units means that starting from 2019 all the ministries will be obliged to analyze at least one of their programs per year and to improve the programs from a gender perspective.

At this stage Ukraine is ranked as one of the best practical illustrations and is often mentioned in the context of excellent work on GRB. During the recent working meeting on GRB, organized by the International Monetary Fund in Vienna, the Ukrainian delegation presented the current results, which turned out to be one of the best among 11 countries from South-East Europe participating in the meeting.

Decentralisation and GRB

We connect our activity with the decentralization reform processes, in particular with fiscal and financial decentralization. In this regard, we cooperate with the Ministry of Finance of Ukraine to carry out trainings on financial and budget literacy of individual amalgamated territorial communities (ATC). In January 2018 we started working with the ATC in Chernivtsi Oblast. Three 2-day trainings on budget literacy and GRB were held for all raions and ATC in this oblast. We will be cooperating with ATC until the end of 2020. The Project will continue cooperation to ensure that all procedures in the ATC, in particular program budgeting, include gender aspects in budgetary decision making.

GRB in practice

As noted above, 75 programs were analyzed from gender perspective in 2014-2018 by the public servants led by officials from financial institutions. In each analyzed sector the program analysis confirmed the existence of gender gaps in Ukraine.
EXAMPLES
In order to identify gender problems in the health care services and improve the efficiency and effectiveness of budgeting and program implementation, 11 health care budget programs were analyzed from gender perspective in 12 oblasts and Kyiv city in 2015-2017. These programs cover such areas as combating tuberculosis, HIV/AIDS, oncology diseases, viral hepatitis, health and social protection of orphaned children, medical-obstetric aid to pregnant women, women in labor and newborn children, etc.

The geography of the GRB analysis: Zhytomyr, Ivano-Frankivsk, Cherkasy, Vinnytsia, Sumy, Poltava, Zaporizhzhia, Zakarpattia, Kherson, Chernivtsi, Mykolaiv, Kyiv oblasts and Kyiv city.
General findings of the gender budget analysis

○ gender gaps were identified in each health care program;

○ gender roles and stereotypes and gender differences in behavior influence morbidity and course of disease (for example, differences in estimated life expectancy of women (76 years) and men (66 years) - on average women live 10 years longer. Among the reasons for the higher mortality of men there are the factors that can be prevented: injuries, alcoholism, suicide);

○ duration and cost of treatment depend on gender differences in behavior;

○ health care programs are characterized by lacking attention to the gender specific needs;

○ elimination of gender differences in disease prevention and treatment will increase the efficiency of health care budgeting;

○ access to health care services depends on place of residence (city/village) and on social and economic situation of patients;

○ women constitute over 80% of health care personnel and very often work under hard working conditions;

○ salary in the health sector is one of the lowest among all sectors (in 2017: UAH 3327 for women and UAH 3727 for men per month);

○ gender wage gap was also one of the smallest in 2017 and amounted to about 10% (while in arts, sports, entertainment and recreation institutions it reaches 39%);

○ women are the main unpaid caregivers for sick and disabled persons – children, parents and relatives – in households, whilst they have little support from the state health care institutions;
Recommendations

1. evaluate the ongoing health care reform from a gender perspective;

2. fully integrate the gender aspects into planning and implementation of all programs and activities in the health care sector, in particular into the process of determining objectives with regards to gender equality;

3. continue the coverage by gender budget analysis – taking into account different intersections of inequalities – of all programs in this sector;

4. analyze the impact of socio-economic inequalities on health differences between women and men as a basis for further planning;

5. analyze the access to health care and medical services of various groups of women and men and barriers to this access;

6. continue the collection of gender-disaggregated statistical data and gender statistics, and develop appropriate performance indicators;

7. promote gender medicine and integrate gender dimensions into the curricula of health care institutions and duties of medical personnel;

8. focus attention on supporting—mostly female—unpaid care work, duly attending to their needs, and reducing their work load where possible;

9. increase wages in the health care sector and improve working conditions for health care personnel;

10. take into account gender patterns in all awareness rising and educational activities related to healthy life styles, prevention of risky behavior, preventive health check-ups and access to care services;

11. focus on ensuring special care to the survivors of sexual violence and providing them with adequate services and meeting their needs.
Practical example of GRB implementation in Vinnytsia oblast

Program

Gender gap
Prevalence of women (62%) among those who received consultation and testing for HIV/AIDS during 2015-2016, in comparison to men (38%). It stands in contrast to the fact that there are more men (61.1%) who have viral hepatitis, compared to the number of women (38.9%).

Inaccessibility of treatment and examination services for the rural population -72.6% among the registered sick persons are city residents.

The gender-disaggregated statistics of the sick persons among urban and rural populations is absent.
“When we opened the nursery in the clinic, it became more comfortable for our patients and their families to visit the Center and to receive medical treatment. This would be impossible to accomplish without a gender-responsive budgeting. Due to the relevant decisions and funds allocation, we are now preparing everything for our mobile outpatient clinic, which will help us better serve the rural areas of our oblast”.

Ihor Matkovskyi,
Director of the Vinnytsia Oblast Clinical Center for AIDS Prevention and Control.
Recommendations

- arrange a day-care nursery in the municipal institution “Vinnytsia Oblast Clinical Center for AIDS Prevention and Control” during providing the mothers (the number of which significantly prevails in comparison with male parents) and the parents with medical services;

- make proposals to allocate additional funding from the regional budget in 2017 for purchasing test systems and rapid tests for HIV, sexually transmitted infections and hepatitis;

- necessity to allocate funding from the regional budget for 2018 to purchase and equip a specialized mobile clinic for the municipal institution “Vinnytsia Oblast Clinical Center for AIDS Prevention and Control” to undertake screening of both urban and rural population of the oblast regarding HIV infection, viral hepatitis B and C, as well as sexually transmitted diseases.

Results

- UAH 1.5 million were allocated for the purchase of a mobile laboratory for the Vinnytsia Oblast Clinical Center for AIDS Prevention and Control. The institution will launch tender procedures for its purchase in the nearest future;

- about UAH 200 thousand were additionally allocated from the regional budget for purchasing test systems and rapid tests, as well as for treatment of hepatitis B and C in patients with HIV and AIDS;

- a day-care nursery is already functioning in the children’s department of the Vinnytsia Oblast Clinical Center for AIDS Prevention and Control, for arranging of which over UAH 60 thousand were allocated in 2017;

- in 2017 certain performance indicators were included in the indicators of product, efficiency and quality in the passports of 15 budget programs in accordance with the program-target method and in 1 regional program.
In order to identify gender issues in the education sector, improve efficiency and effectiveness of the program budgeting and implementation, the analysis of six programs financed from the state and local budgets was performed from the gender perspective in 2015-2017 in eight oblasts and Kyiv city. The programs cover the development directions of general secondary, vocational, higher and out-of-school education. The geography of the GRB analysis includes Zhytomyr, Ivano-Frankivsk, Zakarpattia, Lviv, Ternopil, Kherson, Khmelnytskyi, Chernivtsi oblasts and Kyiv city. In addition, the analysis of programs, financed from the state budget, was conducted by the Ministry of Education and Science of Ukraine.
General findings of gender budget analysis

- The educational process in preschool and general education institutions lacks compliance with the gender equality principle (no equal treatment of girls and boys, prevailing gender stereotypes with regards to the expected behavior of girls and boys, different curricula for girls and boys, particularly separate lessons at which girls and boys acquire practical life skills);

- Direct gender discrimination exists at the legislative level, for example the Resolution of the Cabinet of Ministers of Ukraine No. 717 of 28.04.99 “On the Regulations on the lyceum with advanced military and physical training” prohibits the admission of girls to this type of educational institutions;

- Widespread patriarchal gender stereotypes in the selection of education areas and occupational choice for boys and girls, which later leads to horizontal segregation in the labor market making women concentrate in the least prestigious and lowest-paid activity areas;

- Strong gendered asymmetry in accessing the teacher/instructor profession at preschool, general, secondary, and vocational education, i.e. considerable prevailing of women among teachers and specialists of these institutions;

- Although women make up an overwhelming majority in the education sector, men prevail at managerial positions;

- Existing gender pay gap is observed which is connected with men’s dominance at managerial positions as well as with additional seniority increments mainly reaching men.
Recommendations

1. include a gender component in the National Qualifications Framework;

2. adopt the Strategy for Gender Component Implementation in Education;

3. engage more male teachers in the system of preschool, general secondary and vocational education, through the adoption of temporary special measures;

4. ensure parity representation of women at managerial positions in the system of education of all levels, including through the adoption of temporary special measures;

5. eliminate a gender pay gap in the education sector;

6. based on the anti-discrimination expert examination of textbooks and learning materials conducted by the Ministry of Education and Science, withdraw texts and pictures retransmitting patriarchal gender stereotypes and create new materials free from gender discrimination;

7. ensure equal treatment of girls and boys in the educational process;

8. systematically carry out awareness-raising and vocational guidance activities among girls and boys to avoid gender stereotypes in their career choice;

9. ensure access to education and quality education for all children regardless of their gender, health, place of residence and family income;

10. develop a system of inclusive education;

11. ensure equal access for girls to lyceums with advanced military and physical training and for women to educational institutions of the Ministry of Internal Affairs and the Ministry of Defense, through the adoption of temporary special measures;

12. promote access for Roma girls to education of all levels.
Program

The Program “Professional Training in the Field of Culture and Art by Higher Educational Institutions of the 1st and 2nd Levels of Accreditation in Zhytomyr Oblast”.

Zhytomyr College of Culture and Arts named after Ivan Ogienko of Zhytomyr Region Council and Zhytomyr Kosenko Music College of the Zhytomyr Region Council operate in the oblast.

Gender gap

Significant prevalence of female students (70%) compared to male students (30%) among the total number of students;

Significant differences in the choice of specialties indicate the existence of gender stereotypes.

The specialties, where merely female students study («librarianship», «music art» with specialization «music theory») have the lowest cost of education per one person.

Financial incapacity of female students (mostly) and male students to pay for their studies (under contract), which made getting a complete general secondary education inaccessible.
18% of students (77.9% of girls and 78.1% of boys) of both educational institutions receive higher education. 64 students of the mentioned institutions study on a paid basis (is UAH 10.2 thousand per year), i.e. students (parents) practically pay for general secondary education. And this is a violation of Clause 2 of Article 35 of the Law of Ukraine “On Education”, which states that “the state guarantees young people the right to receive full secondary education and pays for it”.

Statistics and facts confirming gender inequality

The specialties where only girls study (“librarianship”, “music art” with the degree in “theory of music”) have the lowest cost of education per person.

Influence of gender stereotypes on career choice of both girls and boys led to the dominance of girls in the low paid professions. It also relates to the existing gender segregation in the labor market.

77.9% of students (77.9% of girls and 78.1% of boys) of both educational institutions receive higher education after 9 grades of secondary education.

64 students of the mentioned institutions study on a paid basis after grade 9 (the average cost of paid education is UAH 10.2 thousand per year), i.e. students (parents) practically pay for general secondary education.
The GRB Working Group recommended the following to the Ministry of Finance and the Ministry of Education and Science:

- take into account the contingent of students who complete full general secondary education in municipal higher educational institutions of the I-II levels when allocating educational subventions.

Due to the gender budget analysis, in 2018 all regions received additional resources for the provision of general secondary education at the higher educational institutions of the I-II levels, both state and municipal. In total, UAH 451.7 million were provided for the indicated purpose. Zhytomyr oblast received UAH 22.8 mln, of which UAH 8 mln were allocated for financing of the municipal higher educational institutions.

Due to the allocated funds, the right of female students (they make up the overwhelming majority out of all students - 70%) and male students for full general secondary education on a free basis will be exercised.

Among the representatives of both genders, the inhabitants of the city predominantly prevail (76.0%), the share of rural residents is 24.0%, which may be caused by the lower accessibility of children from rural areas to basic education (musical schools), and it ultimately negatively affects the opportunities for further education, leads to a stereotypical perception of culture as a women’s sphere.
In order to identify gender issues in the social protection and social security sector and improve efficiency and effectiveness of program budgeting and implementation, the analysis of 10 programs financed from the state and local budgets was performed from the gender perspective in 2015-2017 in four oblasts, Kyiv city, and the Ministry of Social Policy of Ukraine. Those programs focus on rehabilitation for children with disabilities; orphanages; social care to persons with disabilities, war and labor veterans, pensioners and other vulnerable groups of population, provision of social services to inpatient care, accommodation, comprehensive support, protection and security for persons who cannot live independently due to old age, physical or mental handicaps, mental disorders, and other illnesses; disabled and unemployed people with low income and persons who have suffered from trafficking.

The geography of the GRB analysis includes Kharkiv, Dnipropetrovsk, Zaporizhzhia oblasts, and Kyiv city. Analysis of state programs was conducted by the Ministry of Social Policy of Ukraine.
General findings of the gender budget analysis

- Gender stereotypes and commonly used role models of behavior determine women and men’s preferences with regards to the form of staying in the social institutions (round the clock, day hospital, outpatient);

- Social protection and social security programs do not take into account the gender-differentiated needs of different groups of women and men;

- Women dominate among workers of all social protection and social security institutions, there is a steady trend towards reduction of men working in the sector;

- Women dominate among receivers of social services in the sphere of social protection and social security, men primarily receive social services in stationary institutions of the social sphere.

Recommendations

1. Collect gender statistics on people receiving social services relating to age, physical and mental health, persons in difficult life circumstances etc;

2. Collect and analyze data on cases of domestic violence against elderly people, persons with disabilities and other vulnerable persons;

3. At the planning stage of programs and budgets conduct situational analysis and determine the gender needs of target groups of women and men (girls/boys);

4. Conduct a gender budget analysis systematically for all programs in the sector;

5. Explore the potential of various groups of women and men in accessing social services in the field of social protection and social security;

6. Develop a multidisciplinary approach in the provision of social services for vulnerable groups of women and men.
Practical example of GRB implementation in Kyiv

Program

The Program “Provision of social services of inpatient care with provision of place for living of children with disabilities of physical and mental development, 2014-2015.

Gender gap

Increased work load on mothers of children with disabilities which spend more time looking after children with disabilities in comparison with fathers.

Unpaid care negatively affects women’s professional life.

Women and especially elder women bear the responsibility for taking care of children with disabilities on poorly paid positions in residential homes.
Problematics

People with disabilities comprise about 6% of the Ukrainian population. In early 2015, this amounts to about 2.6 million people out of a total population of almost 43 million.

There were around 153,400 children with disabilities in 2015, among which girls - 44%, boys - 56%

Statistics and facts confirming gender inequality

There is no gender-disaggregated data available on the number of women and men taking care of children.

Analysis of service personnel by age and gender has been carried out under the budget analysis using data from residential homes which show the prevalence of female employees.
improve the collection of statistics on the situation of women and men with disabilities in Ukraine by gender, age, type, place of residence (city/ village) and region, especially following the situation of girls and boys with disabilities;

collect data on cases of all forms of violence against girls and boys, women and men with disabilities in Ukraine;

collect data on the economic and social situation of caregivers of disabled girls and boys, women and men, especially identifying main caregivers in families (e.g. fathers or mothers, other relatives, etc.) and qualitative information also identifying caregivers’ situation and needs;

collect information on the needs of girls and boys, women and men with disabilities with regard to rehabilitation and possibilities to live independently, for example what kind of assistance services are required, education and protected jobs, etc.;

undertake gender analysis of budget expenditures for children with disabilities;

expand the functions of residential homes, to turn them into advisory and methodical and rehabilitation and correction- and development-training centers.
a focus group was conducted in 2016 regarding the quality of services and suggestions on how to improve the quality of services for children;

**Received responses:**

- increase the number of educators, psychologists, rehabilitation therapist;
- reduce the number of children in the youth department groups;
- carry out advanced training of medical personnel;
- provide more educational opportunities for children with disabilities;
- introduce a daily form of stay;
- organize labor activities of the wards who have relevant opportunities to purchase equipment for rehabilitation and training, as well as for workshops;
- carry out seminars for parents regarding care, education, parenting at home and legal counseling.

opening the Center for Social Rehabilitation of Children with Disabilities capacity - 80 places this allows to significantly reduce the load on women regarding childcare;

The gender budget analysis of seven programs in the physical culture and sports sector supported by the Project “Gender Budgeting in Ukraine” was carried out in 2015-2017. During the analysis, it was important to establish how various groups of women and men benefitted from programs and funding, whether funds were used to meet the needs and interests of different groups of women and men (girls/boys), and whether funded programs increased gender equality within sports sector.

The geography of the GRB analysis included Kherson, Kirovohrad, Kharkiv, Mykolaiv, Ivano-Frankivsk, Cherkasy oblasts and the Ministry of Youth and Sports of Ukraine.
General findings of gender budget analysis

- Gender gaps were found in all analyzed programs, specifically, with regards to the numeric representation of men and women;
- Gender stereotypes and commonly used role models of behavior influence both women and men in their selection of sports;
- Funded programs in the area of physical culture and sports are not based on the specific needs of women and men;
- Women (girls) from rural areas have fewer opportunities to engage in physical culture and sports;
- Male trainers dominate in all kinds of sports;
- In all kinds of sports the largest share of budgets is allocated to men, primarily due to their significant number.
**Recommendations**

1. at the planning stage of programs and budgets, conduct a situation analysis and identify the gender needs of women and men (girls/boys) in the target groups;

2. conduct a systemic gender budget analysis for all programs in the sports sector;

3. identify the sports preferences and interests of different groups of women and men (girls/boys);

4. explore the real access for different groups of women and men to physical exercises and sports of their preferences;

5. continue (or begin) to collect gender statistics;

6. ensure barrier-free access to sports for children and adults with disabilities (regardless of their gender);

7. by means of social advertising with participation female athletes (prize winners in Ukrainian and international championships), promote broad engagement of women in sports by the use of information campaigns (in the media, children’s and youth sports schools, etc.);

8. launch educational and awareness-raising campaigns to improve people’s physical culture, stress the importance of active life as an integral part of healthy lifestyle;

9. introduce financial incentives for both female and male athletes to develop sports and prevent the loss of skilled personnel.
Practical example of GRB implementation in Mykolaiv oblast

Program

Gender gap
Low level of involvement of girls and women with disabilities in sports and physical activities which results in uneven distribution of expenditures.

Statistics confirming gender inequality
Number of persons with disabilities in Mykolaiv oblast by gender, %.
(Social Security Department of the Mykolaiv Regional State Administration).

<table>
<thead>
<tr>
<th>Year</th>
<th>Male (%)</th>
<th>Female (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>47,1%</td>
<td>52,9%</td>
</tr>
<tr>
<td>2014</td>
<td>48,7%</td>
<td>51,3%</td>
</tr>
</tbody>
</table>
Even though there are more women with disabilities than men living in Mykolaiv oblast, significantly more men are practicing sports.

2013

73,5%
26,5%

2014

74,5%
25,5%

Accordingly, most expenditures are benefiting men, e.g. unevenly distributed, since there are significantly less women with disabilities who are involved in sports.

For example, 80% of funds for swimming are used by men, and 75% in fencing. This means that very low percentage of public funding is reaching women with disabilities.
Recommendations of the working group:

1. Ensure the accessibility of sports facilities for women and girls with disabilities;
2. Conduct social advertising in order to attract women and girls with disabilities to sports;
3. Equip urban and suburban transport for carrying people with disabilities and allocation of parking spots for their cars at parking areas, to improve the “barrier-free” sports facilities;
4. Create sports sections for children (girls and boys) with disabilities on the basis of rehabilitation centers with their subsequent engagement in the “Invasport”;
5. Fund further research of the reason for low participation of women with disabilities in sports and physical activities.

Results:

A trend of increasing the number of female athletes with disabilities – almost by 6% 2018 - 31.2% of women with disabilities do in for sports compared to 25.5% in previous years;

Made amendments to the goals and objectives of the programs considering gender aspect, responsibilities and expectations regarding the gender component integration;

Information on the availability of sports for people with disabilities is published on the website “Sportify”.