

The background of the page is an abstract composition of flowing, overlapping curves in shades of light blue, white, and dark teal. The curves create a sense of movement and depth, with some areas appearing more saturated than others. The overall effect is modern and professional.

GENDER-RESPONSIVE BUDGETING IN UKRAINE: THEORY AND PRACTICE

GENDER-RESPONSIVE BUDGETING IN UKRAINE: THEORY AND PRACTICE

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Photo: Aleksander Alfeyorov

This paper addresses the use of gender-responsive budgeting (GRB) tools aiming to introduce to a wide range of readers the GRB methodology, costing gender equality and the best Ukrainian practices supported by the UN Women and the Friedrich Ebert Foundation in Ukraine.

The paper was developed by experts of the NGO Bureau of Gender Policies and Budgeting to help the advocates of gender equality, representatives of governmental and non-governmental organizations, professors, students and general readers.

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CONTENTS

Introduction		5
Section 1	GRB Key Concepts and Principles	7
Section 2	GRB Methodology and Tools	17
Section 3	Costing Gender Equality	27
Section 4	GRB Initiatives at the Local Level in Ukraine	37
Annex 1	Description of the GRB Methodology (Ukrainian Experience)	57
Annex 2	Costing Gender Equality Methodology (Ukrainian Experience)	69



INTRODUCTION

Today the policy of gender equality is an important factor of global development and a fundamental human right. Most governments have committed to achieve the gender equality goals and implement the gender perspective in the public policy. To this end, numerous tools and approaches have been developed. Since 1995, a number of international organizations and agencies, including the United Nations Development Fund for Women (UNIFEM, now UN Women), the United Nations Development Programme (UNDP), the United Nations Economic Commission for Europe (UNECE) etc., has initiated the integration of a gender perspective to the budgets and thus contributed to the development of the concept and strategy of gender-responsive budgeting (GRB).

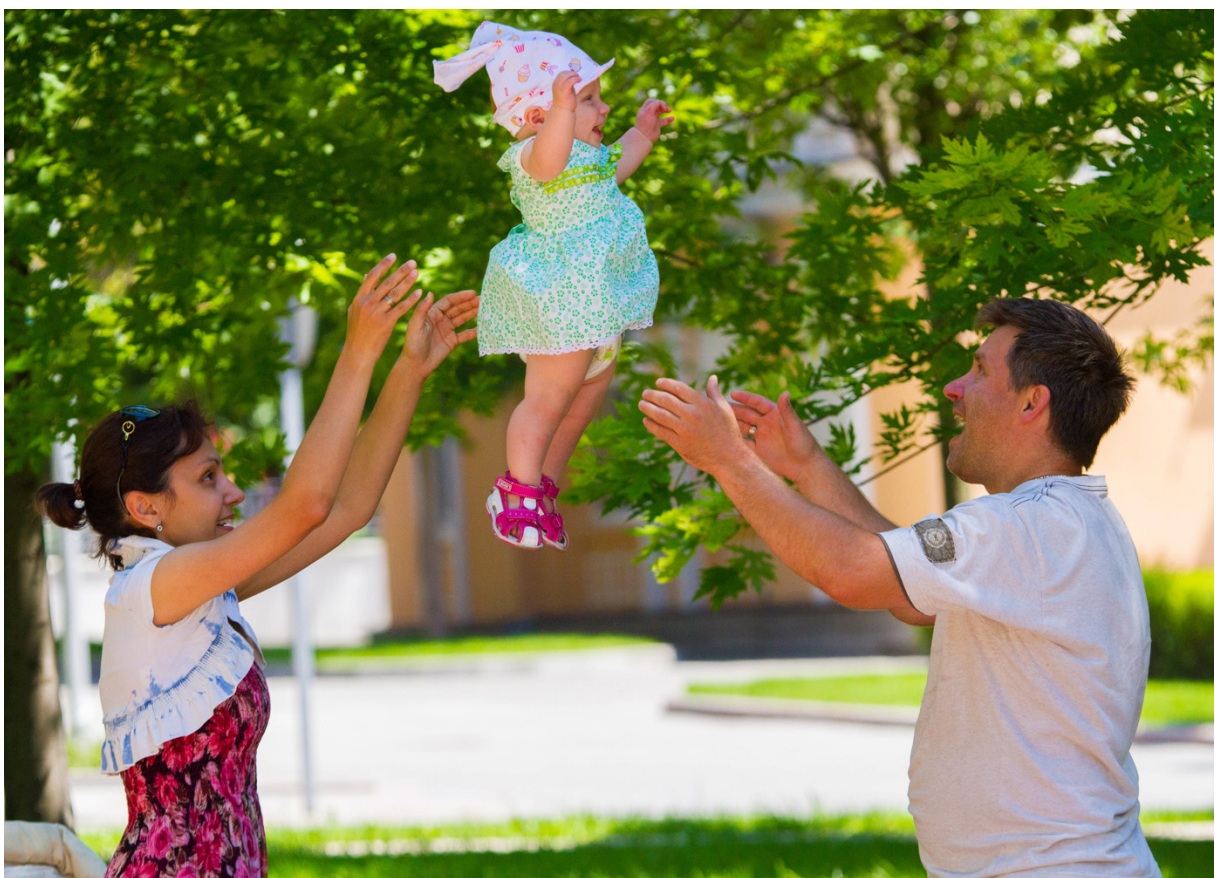
The GRB concept was envisioned as a flexible mechanism of developing the targeted policies to ensure the equitable distribution of resources for different social groups, and it gives researchers and practitioners an opportunity to continuously expand its context, ensuring its functioning as an effective tool to ensure social inclusion and gender equality.

Despite all the benefits of gender-responsive budgeting, this strategy is not common in Ukraine. The lack of a single national policy paper that would define the need for GRB implementation and provide a methodological basis for it impedes the introduction of the gender-responsive budgeting.

As part of the implementation of the Gender-Responsive Budgeting at the Local Level Project (Friedrich Ebert Foundation) and the Programme Increasing Accountability in Financing for Gender Equality (UN Women), the domestic methodological approaches to introducing GRB were developed and tested locally. This Handbook contains a description of theoretical and practical approaches for implementing gender-responsive budgeting. The Annexes include a

detailed description of the GRB methodology and methodology for costing gender equality.

The authors hope that the proposed Handbook will be useful for gender experts and practitioners, officials and civil society activists implementing the gender equality policies at the state and local levels.



SECTION 1

GRB KEY CONCEPTS AND PRINCIPLES

The common definition of gender-responsive budgeting is provided in the report of the Special Group of the Council of Europe which in 2005 concluded that gender-responsive budgeting is implementing the gender perspective in the budget process.

The Council of Europe defines gender-responsive budgeting as applying the concept of an integrated approach to the problem of gender equality in the budget process. This means the assessment of budgets taking into account gender issues, including a gender aspect to all levels of the budget process and changing the structure of revenues and expenditures with a view to promoting gender equality.

WHAT IS A GENDER-RESPONSIVE BUDGET

The terms “gender-responsive budget” and “gender-responsive budgeting” were proposed in the Platform for Action adopted at the Beijing Conference (1995). It indicates that the governments should make every effort to systematically explore how the public sector spending benefits women and adjust budgets to ensure equal access to it (par. 346). “This will require taking into consideration the gender perspective in budgetary decisions on policies and programmes as well as an adequate funding of special programmes intended to ensure the equality of women and men” (par. 345).

The term “gender-responsive budget” means the budget providing for the state resource planning which factors in the budget revenues derived from the activity of women and men as well as the budget expenditures distributed between women and men. It should be stressed that gender-responsive budgets are not separate budgets for women and men. This is a tool for integrating gender aspects into public policies and budgets of different departments, divisions and

institutions¹.

The term “gender-responsive budgeting” means a set of different tools, mechanisms and institutions united by a common purpose – to make a gender-based approach to management one of the binding principles of the national policy and economy. This concept is widely used by a number of international organizations and is an approach that focuses on people’s interests in the process of formulating and executing the state budget. This approach complements other processes of reforming and improving the budget sector undertaken by many governments².

In a broader sense, GRB is a tool making it possible to implement the public policies of guaranteeing equal rights and opportunities for men and women at the expense of the budget funds. The ultimate goal of the GRB is that the state adopts and implements budgets and programmes, which take into account the specific needs of men and women.

IS THERE A RELATIONSHIP BETWEEN POLICY- MAKING AND THE BUDGET

The budget policy and economy can only appear to be gender-neutral. However, budgets that do not take into account the different effect of delivered services on men and women ignore the economic and social differences existing between them can produce gender-blind policy which is largely discriminatory against women. Therefore, introducing gender-responsive budgeting is particularly important for states, regions or municipalities which consider it to be inappropriate to continue the practice of formulating and implementing the gender-neutral budgets that are often gender-blind and thus do not contribute to eliminating gender inequality. Underestimating the budget’s impact on women and men may lead to a result inconsistent with the set objectives, make it impossible to achieve certain economic indicators, including economic growth, employment etc.

The essence of integrating the gender-based approach to the

1. Lobanova L. Gender-Based Strategies of Sustainable Development of Ukraine / Ed. L. S. Lobanova. – K.: Fenix, 2004. – p. 13.

2. Sharp R. Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting – available at: http://www.unifem.org/resources/item_detail.php?ProductID=3 – P.11.

budgeting process is to eliminate the gap between the development of the policy of equal rights and opportunities for women and men and the allocation of resources for its implementation. This applies not only to direct financing of gender equality policy, but also to the indirect, i.e. the integration of the gender perspective in the budget decision-making on the development of policies, strategies, plans and programmes in various sectors.

The gender inequality can be costly for the states as its effects are manifested in the reduction in the levels of productivity, competitiveness and welfare. Instead, subject to the integration of the gender perspective into programmes and budgets, the state funds can be distributed more fairly and effectively.

Thus, the GRB strategy, being budget-oriented, can combine policy development with budgeting.

KEY GRB OBJECTIVES AND CATEGORIES OF EXPENDITURES

The specific objectives of gender-responsive budgets may vary in different states. They depend on a specific political and social situation in the state as well as on the institutional mechanisms underlying GRB. However, the strategic goals which are key for most gender-responsive budget initiatives may be defined as follows:

1. Raising awareness and understanding of gender issues and gender impact of the state budgets and programmes.
2. Strengthening the responsibility of governments for their budget policy and commitments.
3. Changing and improving the state budgets and programmes to achieve gender equality³.

These key GRB objectives should be considered as part of a broader process aimed at reaching the changes in the budgets and programmes towards greater gender equality.

GRB RELEVANCE AND BENEFITS

Ensuring equality, enabling equal opportunities for men and women

3. Sharp R. Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting. – available at: <http://www.wbg.org.uk/sharp2003.pdf>

is one of the commitments that require a constant monitoring of performance. The authorities often undertake commitments, but in practice there is a very noticeable gap between the political statements of governments and the way they collect and spend money, between participation in developing new programmes and laws, on the one hand, and the distribution of funds – on the other. Gender-responsive budgeting can help eliminate these gaps by ensuring a more efficient collection and expenditure of public resources. Moreover, the integration of gender issues into programmes and budgets of different levels will contribute to solving a broad range of issues creating equal opportunities for all members of the society and ensuring its sustainable development.

The GRB implementation is associated with the ability to change the budgets and policy of the state towards greater gender equality. Other advantages of GRB include the opportunity to:

- improve the quality of services for the public through the allocation of budget expenditures on specific customers;
- increase the efficiency of policies implementation and ensure greater accountability of government bodies;
- improve the laws and policies with a view to addressing the existing gender issues;
- accelerate the economic development of areas given a more efficient use of existing resources;
- reduce gender inequalities and enable the development of the gender-sensitive policy;
- raise awareness and influence of the public (particularly women) on decision-making in the budget process;
- monitor the achievement of policy objectives and statements on gender equality.

PREREQUISITES OF GRB IMPLEMENTATION

The implementation of GRB requires a wide range of activities in the field of legislation and budgeting. Moreover, the prerequisite is to develop a regulatory framework and the national gender-responsive budgeting methodology as well as the system of indicators for the gender-based budget analysis. But as the budget decisions are always political decisions, forming the political will to integrate gender equality into the budget management is of primary importance for GRB.

The key preconditions for a successful implementation of GRB include the availability of:

- special policy of gender equality and the current National Mechanism of Ensuring Gender Equality;
- political will to integrate gender issues into programmes and budgets;
- gender-sensitive statistics providing the necessary information for a better orientation in the situation and for the correction of gender asymmetry and imbalance;
- information and awareness raising on gender issues, which primarily envisages explaining the national policy on gender equality;
- opportunities for participation of men and women in budgeting.

GENDER-RESPONSIVE BUDGETING IN UKRAINE AND WORLDWIDE

The principle of gender-responsive budgeting was used as a “women’s budget” for the first time in Australia in 1984. Since then, it has been implemented in several countries as one of the strategies for achieving gender equality. In early 2000, according to the Commonwealth Secretariat, more than 40 countries applied the strategy of gender-responsive budgeting⁴ to some extent. The European Union officially acknowledged the GRB strategy in 2001. Gender-responsive budget planning has further become a topic of an active political discourse and political action in many countries, international organizations and interstate unions, including the Council of Europe, European Parliament and the Council of Ministers of the Nordic countries⁵. Thus, already in 2010, UNIFEM reported that more than 90 countries were implementing different gender-responsive budget initiatives (GRBI) covering the civil society, governments and international organizations⁶. Table 1 presents a list of countries which, as of the

4. Gender Budgeting. Final report of the Group of Specialists on Gender Budgeting (EG-S-GB)/ Directorate General of Human Rights – available at: [http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/EG-S-GB\(2004\)RAPFIN_en.pdf](http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/EG-S-GB(2004)RAPFIN_en.pdf). P.10.

5. Geraschenko S. Gender Responsive-Budgeting in Ukraine /Geraschenko S., Ivanina T., Malunyak V. – K.: Friedrich Ebert Foundation, 2010. – available at: <http://library.fes.de/pdf-files/bueros/ukraine/07763.pdf>. - C. 14.

6. Evaluation Report: UNIFEM’s Work on Gender-Responsive Budgeting (2009). – New-York, 2010. – p. 77.

end of 2012, implemented various gender-responsive budget initiatives. The list was compiled by the authors of the Handbook of the Commonwealth Secretariat⁷.

Table 1.

**COUNTRIES WHICH HAVE IMPLEMENTED GENDER-
RESPONSIVE BUDGET INITIATIVES**
(as of 2012)

Africa	America	Asia	Europe	Australian and Oceania	CIS
Botswana	Barbados	Afghanistan	Austria	Australia	Azerbaijan
Egypt	Belize	Bangladesh	Albania	Vanuatu	Armenia
Zambia	Bolivia	Vietnam	Belgium	Marshall Islands	Georgia
Zimbabwe	Brazil	Israel	Bulgaria	Papua New Guinea,	Kazakhstan
Kenya	Ecuador	India	Bosnia and Herzegovina	Samoa	Kyrgyzstan
Mauritius	Canada	Indonesia	Denmark	Solomon Islands,	Moldova
Malawi	Mexico	Cambodia	Estonia	Tuvalu	Russia
Morocco	Peru	China	Ireland	Fiji	Tajikistan
Mozambique	Salvador	Laos	Spain		Turkmenia
Namibia	Saint Kitts and Nevis	Lebanon	Italy		Uzbekistan
Nigeria	United States America	Malaysia	Latvia		Ukraine
RSA	Chile	Mongolia	Lithuania		
Rwanda		Nepal	Macedonia		
Swaziland		Pakistan	Germany		
Senegal		Republic of Korea	Norway		
Tanzania		Thailand	Poland		
Uganda		Turkey	Serbia and Montenegro		
		Philippines	United Kingdom		
		Sri Lanka	Hungary		
		Japan	Finland		
			France		

7. Budlender D. and Hewitt G. Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender Responsive Budgets. – London: Commonwealth Secretariat, 2003. – available at: http://www.thecommonwealth.org/shared_asp_files/uploadedfiles/%7BFBF59912-40C3-47A6-89C2-F3E5A0EA9B74%7D_Engendering%20Budgets%20final%20doc.pdf. p. 9.

			Croatia		
			Switzerland		
			Sweden		
			Scotland		

In Ukraine, gender-responsive budgeting should be viewed as a type of administrative activity related to developing budgets of different levels. Various gender-responsive budget initiatives have been implemented for over a decade with the support of different international programmes and projects. This made it possible to gain domestic experience of the gender-based budget analysis and integration of gender-based approaches into budgets and programmes of different levels.

INSTITUTIONAL SUPPORT FOR GENDER-RESPONSIVE BUDGETING

The legislative work is an important step of GRB institutionalization. Gender issues formulated and reflected in the current legislation envisage that the gender equality aspect is no longer secondary for the budget.

For example, the Beijing Declaration and Platform for Action set a number of strategic objectives and proposed corresponding actions directly related to the activity of the Ministries of Finance, including budget formulation and implementation. And the High Level Conference ‘Strengthening Economic and Financial Governance Through Gender-responsive Budgeting’ (2001) announced 2015 to be the targeted year for adopting the strategy of gender-responsive budgeting by all EU Member States.

In practice, many countries have started implementing gender-responsive budgets as pilot projects. Such projects achieved considerable success in some states. For example, Austria, Belgium, Great Britain and Spain approved the laws contributing to the achievement of gender equality through the budget as well as to introducing gender-responsive budgeting at the national level.

In 2015, the Committee on Budgets of the European Parliament adopted an amendment on introducing GRB within the discussion of the draft 2016 budget. In particular, these allocations should be directed to design and apply the GRB methodology to the EU budget. Such a decision means

that the annual budgetary procedures will include a gender-based approach and calls for a full implementation of gender-responsive budgeting⁸.

AREAS AND WAYS OF GRB IMPLEMENTATION

Gender-responsive budgeting is a technique that can be applied at both the national, regional and local levels and in specific areas: employment, education, science, health care, pensions, social security, management, ecology etc. At the same time, the bulk of the GRB work is carried out mainly at the programme level or at the level of regional authorities and often within the agencies subordinate to the state departments.

Depending on the political level, degree of coverage and budgeting stage, the GRB initiatives may have a different focus and take different forms. In particular, they may be aimed at:

- **different types of analysis** making it possible to assess the extent to which the gender perspective is taken into account in the budgets and programmes;
- **developing the processes and systems** which can help figure out how the respective budgets and programmes take into account the gender perspective.

Such initiatives may imply the preparation of a separate document which is then submitted together with the budget, or may be permanently integrated into the departmental processes and programme analysis. In addition, these may be formal budget proposals or separate documents prepared by the stakeholders not belonging to the government authorities.

As the gender-responsive budget initiatives may have different goals, the activities undertaken under these initiatives may also vary. The most popular activities are as follows:

- research;
- advocacy;
- monitoring;

8. REPORT on the Council position on the draft general budget of the European Union for the financial year 2016 <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-%2F%2FEP%2F%2FTEXT%2BREPORT%2BA8-2015-0298%2B0%2BDOC%2BXML%2BV0%2F%2FEN&language=FR>

- training;
- awareness raising;
- analysis and policy development.

Most of the GRB initiatives do not include the entire range of possible measures, but there must be several such measures for the initiative to be successful. To ensure that gender equality issues are taken into account during the budget process, it is necessary to assess the advantages and disadvantages as well as possible consequences for different groups of women and men.

PARTICIPANTS OF THE GENDER-RESPONSIVE BUDGETING PROCESS

The activity related to gender-responsive budgeting involves a whole range of different measures, including research, advocacy, monitoring, training, public awareness and the analysis and formulation of policies and strategies. The work on various gender-based initiatives may engage different participants. Therefore, the nature of these measures to a certain extent depends on who implements them. Some of them fully focus on the budget process and those taking part in it at various stages, other – on the measures that are more relevant to a particular stage of GRB, and the issue of participation is relegated to the background. The list of participants involved in implementing the gender-responsive budget initiatives will depend on who is the initiator of the gender-responsive budgeting project and what their objectives are.

The participants from the public in this process may be:

- expert community;
- women's organizations;
- NGOs;
- communities;
- mass media.

In practice, the public attempts to influence the state budgetary allocations in favour of gender equality development are usually more successful when there is the political will to observe equality and when the initiators of the gender-responsive budgets have supporters in the government or parliament.

LOCAL BUDGETS AND GRB

The local budgets are directly related to the interests and needs of the local communities, and every citizen (male/female) relates directly to them as taxpayer and consumer of services funded from the budget. Thus, the local budgets do not only face gender issues existing in the community but also have to address them. However, locally, there are several common budgetary issues which can also be resolved through GRB mechanisms.

Given that currently the local budgets finance most services for the population, the main areas for the potential application of this management technique are the social services funded by the state and local budgets. They, perhaps, most clearly reflect the gender needs of men and women which often differ.

Thus, introducing gender-based approaches to programmes and budgeting development at the local level makes it possible not only to evaluate how the equality of rights and opportunities for men and women is ensured in practice in a specific area or region, but also to enhance the quality of these services for the public.



SECTION 2

GRB METHODOLOGY AND TOOLS

The budget fully reflects the socio-economic plans and priorities of the state. Knowing the sources of proceeds and the items on which the funds are spent, it is possible to understand to whose benefit the public funds are used and how. To find out if men and women find themselves in the same position given the existing structure of budget revenues and expenditures, the gender-based analysis experts go beyond a simple analysis of the budget balance. The evaluation of budgets from the gender perspective requires a fresh approach to the public funds which allows assessing the impact of the budget policy on ensuring gender equality and equity.

WHAT UNDERLIES THE GRB METHODOLOGY

Gender-responsive budgeting involves the restructuring of revenues and expenditures so that the needs of citizens (both women and men) are equally represented in the budget items. In terms of methodology, the gender-responsive budget is a financial and economic analysis of revenues and expenditures of the state where the gender-based analysis and financial literacy are closely interlinked with the knowledge of how to prepare and manage programmes and projects.

The gender-based analysis is a tool for studying the socio-economic differences between women and men. It is used to study the characteristic for women and men specific activities, ways of living, needs, access to resources and control over the resources as well as access to the benefits of development and decision-making processes. The gender-based analysis involves the study of these interactions and other factors in a broader social, economic, political and environmental context.

It should be noted that GRB requires:

- knowing the budget process in general and being able to use the tools necessary to achieve the goals set;
- considering the differences in the interests of different age, gender and social groups, which requires a regular study of the needs and demands of service recipients with the further adjustment of financial expenditures;
- using sex-disaggregated statistics.

Table 2.

INTEGRATION OF GENDER PERSPECTIVE TO THE BUDGET PROCESS⁹

Budget process	Actions
Budget preparation	<ol style="list-style-type: none"> 1. Gender-responsive budget initiatives are set forth in the general budget policy. 2. Gender policies are incorporated into the overall budget guidelines and instructions. 3. Gender-responsive priorities are set for budget allocations within departments and specific agencies.
Budget approval	<ol style="list-style-type: none"> 1. Specific gender guidelines are developed for expenditures and revenues in the overall framework for decision-making. 2. Gender-specific language is integrated in legislation for new programmes and agencies. 3. The GRB Handbook is used in allocating the resources. 4. Gender outcomes are incorporated into fiscal reports.
Budget implementation	<ol style="list-style-type: none"> 1. The GRB Handbook is used by the funds managers. 2. Gender guidelines are developed for management, procurement and allowances. 3. Achievement of gender goals in staffing.
Audit and evaluation	<ol style="list-style-type: none"> 1. The gender perspective is incorporated into financial audits of expenditures and their compliance. 2. Gender perspective is incorporated into the audits focusing on outputs and outcomes. 3. Audit for compliance with gender goals and guidelines.

METHODOLOGICAL APPROACHES TO GRB

It is worth mentioning that there is no single GRB approach or model because in different states there are various participants (government,

9. Marilyn M. Rubin and John R. Bartle, "Integrating Gender into Government Budgets: A New Perspective," *Public Administration Review*, Vol. 65, No. 3, May 2005, pp. 259-272, 260.

parliament or NGOs), different objectives, strategies, cultural traditions, different levels of executive power and different political situation. Therefore, the authors developed analytical tools which may be used in specific situations. The guide to the gender-based budget policy analysis developed by UNDP and the Commonwealth Secretariat¹⁰ offering a methodology of 5 stages of the gender-based budget analysis is the most popular and recognized guide in the world.

Other known methods and approaches, *inter alia*, include:

- Debbie Badlender's 5 Steps – one of the earliest GRB initiatives in the South Africa.
- Three GRB stages by Sheila Quinn. These stages correspond to the full cycle of processes necessary for the application of the gender perspective as category of analysis and control within the budget.
- Diane Elson's 7 tools – methodology developed for the Commonwealth Secretariat in 1999.
- 4R – tool developed in Sweden in 1990 and improved in the 2000's.
- 7 Steps of Gender-Responsive Budgeting – methodology proposed as guide for the implementation of gender-responsive budgeting in Austria. This approach involves 4 phases and 7 steps of gender-based budget analysis.
- Other.

Different approaches and guidelines for GRB implementation are available at the UN Women Programme website www.gender-budgets.org.

The main GRB activities include:

- gender-based analysis;
- formulation of gender equality objectives;
- control;
- improvement of documents underlying the decision-making.

The choice of instruments and analysis method depends on many

10. Engendering budgets: A Practitioner's Guide to Understanding and Implementing Gender-Responsive Budgets. Guide to Implementing Gender-Responsive Budgets [electronic resource]. – available at: http://www.aic.ca/gender/pdf/Commonwealth_Budgets.pdf

factors. In each case, the proposed methodology will have certain features requiring to develop separate guidelines to introduce the technique at each level.

BUDGETING BASED ON GENDER ASPECTS

The first step in the GRB process is a comparative analysis of the impact of the state budget on the status of different social groups (in particular, on men and boys, women and girls). This type of analysis helps to identify the extent to which the budgets decrease, increase or stabilize the inequality between men and women. Therefore, the focus of those involved in gender-responsive budgeting should be not only on the interests of women and men, but also on the different needs of young people and the elderly, rural and urban population, the rich and the poor etc. Furthermore, it is necessary to take into account how all these factors intersect and interact.

While working on it, it is also necessary to take into account that the changes related to the GRB implementation may include the following elements:

- increase in budget allocations;
- improvement of the quality of resources;
- redistribution of resources;
- changes in the procedures of preparing and implementing public policies and programmes.

GRB keywords are “needs”, “services”, “quality”, “cost”.

STAGES OF THE GENDER-RESPONSIVE BUDGETING (UKRAINIAN EXPERIENCE)

Considering that the gender-responsive budgeting methodology will always depend on the prerequisites existing in a particular state, Ukrainian practice of GRB implementation is an attempt to adapt the effective methodology to Ukrainian realities. The basis of the Ukrainian practice is studying the experience of different states in implementing gender-responsive budgeting and practical work in Ukraine at the level of individual sectors. These efforts made it possible to generalize the GRB approaches.

The general operational scheme comprised the following stages:

1. Evaluating the initial situation and opportunities for work in a particular area.
2. Performing a gender-based budget analysis (sector/program, measures).
3. Identifying gender-specific issues, purpose and objectives of GRB.
4. Formulating gender-sensitive proposals and calculating the costs for their implementation.
5. Assessing the gender impact of the planned budgetary measures.

The distinction of the national approach is that in the process of working with GRB the researchers tried to identify and show possible “gender effects” of the proposed interventions within policies and programmes. In particular:

- **social effects** defined as social benefits received by different target groups both directly and indirectly. The effect for beneficiaries is analyzed both in the short and long perspective;
- **redistribution effects** allowing to show that the redistribution of wealth and income is in the interests of the same gender groups the programme focuses on;
- **institutional viability** – gender-based analysis of the sustainability and efficiency of bodies and structures managing the programme and analysis of the stability of the environment in which the programme must be implemented;
- **economic effect of the programme** - the reasonability of costs for the programme implementation and funding of gender equality priorities is assessed based on the limited budget resources.

A detailed description of the methodology is presented in Annex 1.

GENDER-BASED BUDGET ANALYSIS TOOLS

The gender-based analysis is the basis of any GRB initiative. It is the most common method which makes it possible to detect the different effects of public policy on women and men and the extent to which gender perspective is taken into account in the budgets and programmes.

There are different tools of gender-based analysis. Their choice depends on the nature of the budget process, available information, knowledge and objectives of people performing the analysis. The use of certain tools in most cases depends on:

- expected benefit in addressing the gender issues of the society;
- compatibility with the system and management procedures;
- initiative's implementer – a government or NGO.

It is important to note that the gender-based budget analysis focuses primarily on the budget, so both the budget expenditures and revenues may be analyzed. For example:

- expenditures by the type of payments (salaries, travel, equipment, buildings etc.);
- expenditures by sectors (defence, education, healthcare, transport etc.);
- financial transactions according to their economic impact (capital and current income and expenditure, subsidies, transfers, interest payments, financial transactions);
- administrative expenses;
- programme costs (according to individual programmes);
- territorial (revenues and expenditures in the geographical context).

GENDER-BASED BUDGET ANALYSIS

A special tool – the gender-based budget analysis – has become the most common among the various gender-based analysis tools.

The purpose of the gender-based budget analysis is to:

- evaluate the outcomes of budget implementation and develop an information base to justify the targets taken into account in the course of budgeting\ as well as in the process of implementing the budget policy in the next budget period;
- identify the factors and causes that negatively affect reaching the budget targets;
- detect the reserves for increasing budget revenues;
- define the economic and social efficiency of budget spending;

- improve the budget process and intergovernmental relations¹¹.

In the course of a gender-based analysis, the status of men and women needs to be classified as:

- social service recipients;
- social service providers;
- decision-makers with regard to social development at the level of legislative and executive power.

APPROACHES TO THE GENDER-BASED BUDGET ANALYSIS

Currently, there are several approaches to the gender-based analysis of budgets. Some of them are listed below.

Gender-based policy evaluation is an analysis of budget policies and programmes that answers the question: “How can such a policy and related budgetary allocations reduce or exacerbate the existing gender inequality?”

State funds distribution gender-based analysis evaluates the distribution of budget resources between men and women by measuring the cost of service provision and multiplying it by the volume of services used by each group.

Gender-based evaluation of beneficiaries (end users) – this tool provides for the current or potential beneficiaries of public services being asked how, in their opinion, the public expenditures meet their needs.

Gender-based analysis of the budget’s impact on time distribution – an estimation of the relationship between budget allocations and their impact on how household members use their time.

Gender-based budget report – a government report that examines the budget using some of the above tools and summarizes its impact on gender equality.

Draft gender-responsive budget a tool that can be applied to both

11. Litosh A.B., Zabashtansky M.M., Zelensky S.M. Budget Analysis in the System of Budget Planning. - Journal of the Chernihiv State Technological University - Economic Sciences. –Collection. – Chernihiv: CSTU, 2011. – [electronic resource]. – available at: http://www.nbu.gov.ua/portal/Soc_Gum/Vcndtu/2011_52/index.htm

the budget as a whole and to its individual sections. The estimates of expenditures and revenues are analyzed in terms of effects they have on different groups of women and men, girls and boys.

Analysis of stakeholders. The stakeholder groups in the context of GRB include individuals (women and men, girls and boys), groups of individuals, institutions and organizations whose status and interests (professional, social, financial etc.) may change as a result of intervention caused by GRB.

Estimation of expenditures is a quantitative method by which a model estimate of expenditures on the implementation of a policy or programme is developed. Subsequently, this estimate can be compared with the actual expenditures of the state on addressing the relevant issue. For details on the estimation tool see Section 3.

NEW APPROACHES TO THE GRB METHODOLOGY

Bringing about actual GRB-related changes usually takes more than one initiative. Sometimes many interventions are needed which provide for not only the possibility of a gender-based budget analysis, but also the ability to control the budget processes or lobby for changes to programmes and policies. Furthermore, GRB in many states was developed at the local level as it was associated with the policy of decentralization and public sector management reforms. In response to these and other challenges, new GRB methodologies appear that envisage new initiatives and approaches. These, *inter alia*, include:

- GRB initiatives at the level of local budgets;
- GRB initiatives with a focus on multi-sectoral issues (such as domestic violence, HIV/AIDS etc.);
- GRB initiatives meant to support human rights and monitor the implementation of the principles of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW);
- GRB initiatives aimed at eliminating inequality in the workplace;
- GRB approach to the informal economy;
- other.

The governments of different states are currently reforming the budget processes towards the transition to performance-based budgeting. Opportunities for gender mainstreaming and consideration of gender-specific factors appear in the course of systems and processes modernization and integration of new data sets to the new tools.



SECTION 3

COSTING GENDER EQUALITY

A necessary prerequisite for implementing effectively the gender equality strategy is to estimate the resources allocated for its implementation. The information on the cost of integrating gender-based priorities into programmes and projects is important for planning and budgeting.

There are different approaches to costing. And given that the objectives and priorities of gender equality should be measurable, a special role in this context belongs to a method of costing gender equality.

WHAT IS COSTING

Costing is a tool which can be used to draw an approximate estimate of expenditures on the implementation of a policy or program. Costing gender equality or costing for gender equality is a variation of this tool.

An accurate costing allows mobilizing financial resources for measures in different sectors (e.g., healthcare, human rights, education etc.). That is why costing is an important component of both the global economic model and the economic model at the level of a state or separate administrative unit.

The approach is based on the costing method used to calculate a unit cost of goods, works, services, capital goods, where a unit is a key object of calculation for further estimation of total needs in expenditures/resources.

Calculation is a method of determining the unit cost of production, works and services, which includes clustering expenditures, separating expenditures between the objects of calculation and determining the unit cost of certain goods (works, services).

Calculation is a list of expenditures by items per a unit of production (works, services).

PURPOSE, GOALS AND OBJECTIVES OF COSTING GENDER EQUALITY

The traditional costing does not “see” men and women as service recipients. Instead, costing gender equality requires carrying out a detailed quantitative assessment of the needs in human, material and financial resources to achieve the gender policy goals. Moreover, this method requires taking into account the effects of any action or inaction on women and men which may be caused by such policy as a whole or its individual activities.

Costing gender equality

“Monetary evaluation of added resources and financial and non-financial efforts that must be invested in order to implement a public policy aimed at achieving gender equality. These exercises also involve technical and political processes intended to influence the public planning and budgeting processes which may contribute to closing gender inequality gaps and women empowerment”¹²

The main objective of costing is to determine the amount of resources (in particular, financial) necessary to implement the gender policy priorities. This will help gender activists determine the actual cost of activities related to gender-based policy and facilitate its implementation and monitoring.

The specific objectives of the method are to:

- identify the specific interventions needed to achieve gender equality;
- evaluate the financial resources needed to undertake the interventions;
- define the gender-specific goals.

12. Costing of social and public policies for equality in Latin America and the Caribbean. Concept Note. PNUD. 2013.

SPECIAL ASPECTS OF THE METHOD APPLICATION PECULIARITIES

Costing gender equality is both a technical and a political issue. Technically, it means calculating the amount of financial and non-financial resources required to implement the gender equality and women empowerment commitments undertaken by the state. In terms of policy, costing helps the government estimate the amount of expenditures required to plan and implement a national strategy or plan of ensuring gender equality in the specific sectors of intervention.

The peculiarity of this method is that it can be used as a tool for the gender-based analysis. Comparing the results of such an analysis with the actual state expenditures promotes higher efficiency of budget funds allocation with the gender-based needs of the population taken into account.

Regardless of who carries out the costing - public institutions or civil society organizations – this approach provides a clear quantitative assessment of the needs in resources for gender equality. Moreover, since the action and measures intended to eliminate gender inequalities are multi-sectoral and multidimensional, the costing exercise should involve all stakeholders. This approach at the planning stage allows taking into account all the peculiarities of the implementation of certain measures within different sectors. Activities efficient in one sector do not necessarily guarantee the same effect in another area. Moreover, the cost of such measures may also vary. Therefore, the costing exercise must take into account these factors and considerations.

HOW COSTING RELATES TO GRB

Planning, budgeting and costing are inextricably linked. Costing for gender equality is an integral part of gender-based planning and budgeting and therefore it must be integrated into the gender-based analysis of current programmes and budgets. It allows estimating the funding needs of gender equality measures within a wider planning of the budgeting process.

Costing for gender equality is beyond the specific allocations in planning and budgeting and therefore involves the analysis of the

whole budget process, including strategies and policies. And since GRB seeks to integrate the gender perspective in all stages of the budget cycle, the idea behind costing is to calculate the cost of financial resources required to implement gender equality priorities and women's rights given the fact that they may be included in planning and budgeting.

This method is used within GRB while determining the goals of a policy/programme and the amount of resources needed to achieve them. Costing translates gender equality priorities into action plans with specific results and relevant financial expenditures. This approach has been applied within the Ukrainian method of gender-responsive budgeting where costing is a mandatory step of GRB implementation.

WHAT IS THE IMPACT OF THE METHOD ON GENDER EQUALITY?

Costing for gender equality impacts the resource allocation strategy, that is it allows using the funds as efficiently as possible. An accurate costing allows mobilizing financial resources for activities in different areas and for different policies.

The experts note that such an approach stimulates the elimination of gender inequality in the labour market by making women less dependent in the informal sector as well as reducing the gap in incomes etc.

Moreover, applying this method allows:

- programme implementers to understand their roles and responsibilities in implementing gender equality policies and plans;
- generating information on activities and financial resources needed to achieve gender equality in a particular sector;
- identifying gaps in the programmes/projects funding;
- reducing the risk of the non-implementation of a planned policy;
- mobilizing the resources for the implementation of a policy, plan or provision of services;
- translating "political slogans" into implementable and controllable measures and actions.

APPROACHES USED FOR COSTING GENDER EQUALITY

In general, costing is not a complicated process, regardless of its purpose. However, when performing it, it is necessary to take into account the fact that the elimination of gender inequality is a multidimensional and multi-sectoral process. This makes a method a challenge. The complexity is related to the need to integrate social and economic approaches to express the economic (monetary) cost of the benefits of introducing the gender-based approach or the losses if the situation remains unchanged. Thus, it is necessary to start with the sector analysis intended to identify specific issues generating or aggravating inequalities. This will allow further planning and implementing certain interventions meant to address the identified inequalities.

There are two approaches to calculating costs:

- **Incremental costing** – estimates the additional financing required to implement new interventions only. Incremental costing excludes costs already in the government budget.
- **Total costing** – calculates the total cost of all of the interventions needed to meet development targets by estimating the cost of new interventions as well as the interventions needed to sustain current infrastructure and service coverage. This approach allows estimating the financial gap, i.e. the difference between the needed and available resources (financing deficit)¹³.

COSTING GENDER EQUALITY METHODS

There are three main methods:

1. UNIT costing

The method allows calculating the resources allocated to achieve the development goals, implementing policies or services and assessing the positive or negative impact of policy implementation. It involves calculating the cost of services, activities and programmes based on the unit cost of individual goods/services for women/men. In this case, the unit cost comprises the expenditures of the government

13. Handbook on costing gender equality. - UN Women, 2015. – Available at: <http://www.unwomen.org/~media/headquarters/attachments/sections/library/publications/2015/handbook%20on%20costing%20gender%20equality.pdf?v=1&d=20150713T214135>

for providing one service or a specific product. The cost per unit is calculated in accordance with the norms and standards of the state.

This method may be used in various options of attaining gender equality, for example, when calculating the cost of providing services to the victims of domestic violence. By multiplying the unit cost of a service by the number of women/men who need such services, we get the cost of a certain programme or policy.

2. IMPACT costing

The method allows demonstrating the consequences of action or inaction of the state in achieving gender equality and decide on the funding of a certain direction or area. It involves the calculation of the cost of activities (direct and indirect costs) and explores not only the cost of material aid, services, housing, loss of earnings, but also the intangible costs.

This method can be used in various areas, for example, for the promotion of programmes to support adequate funding of achieving gender equality.

3. Costing for gender-responsive budgeting (GRB)

The method allows making estimations for gender-sensitive budgets and not only to evaluate financing needs, but also to demonstrate gender gaps in programmes and budgets. It involves the analysis of the sex-disaggregated impacts of policy and resources allocation, budgets, policies and programmes aiming to promote the gender equality.

The Ukrainian experience is presented in Annex 2.

FACTORS INFLUENCING THE COSTING

Regardless of the approach, costing is based on determining the cost of services intended to achieve gender equality. It is necessary to remember that the cost and quality of a service may vary even within the same sector. It should be also noted that the amount of expenditures and the overall cost is influenced by the quantitative and cost factors:

- **Quantitative factors (actual expenditures)** - factors which, *inter alia*, include the number of full-time employees, number of students, number of public institutions, number of the disabled, pensioners etc.

- **Cost factors (nominal costs)** - include the consumer price and producer price indices, prices (rates) for goods (works, services), cost of living and the level of security, minimum wage and salary of a I tariff rank employee of the Unified Wage Rate Distribution etc.¹⁴

Other factors influencing the costing results include existing restrictions (both financial and technical) with regard to the integration of the gender approach into programmes and budgets of a certain sector. To minimize the impact of these restrictions in the course of costing when the budget formed, it is necessary to answer the following questions:

- What changes concerning the equal rights and opportunities for women and men does the government want to achieve?
- How does the government plan to achieve these goals?
- How to determine whether the actions were effective?

COSTING GENDER EQUALITY TOOLS

The costing exercise has been successfully used worldwide since a long time ago. However, there is no single approach to costing gender equality. There are many costing tools developed by different authors and institutions in response to the needs of individual sectors. They seek to estimate the cost of addressing specific issues in different areas or sectors (e.g. healthcare, education, environment etc.). The most known and used tools include:

- Methodology for Costing multi-disciplinary service packages to assist women and girls who are victims of violence;
- Human Rights Costing Tool for HIV/AIDS;
- Reproductive Health Costing Tool;
- Millennium Development Goals (MDGs) Model;
- Gender Needs Assessment Tool;
- other.

These costing tools can be applied at both the national and local levels, and make sense as part of a national strategy which involves all stakeholders. The measures to be financed are developed on the ground based on national priorities, taking into account the territorial peculiarities.

14. ORDER of the MFU # 687 of 06.06.2012 On the Approval of Instruction on Preparing Budget Requests [Electronic resource]. – Available at: <http://zakon4.rada.gov.ua/laws/show/z1057-12>

Table 3.

EXAMPLES OF GENDER EQUALITY COSTING TOOLS AND MODELS BY AREAS OF APPLICATION

Area	Models/Tools	Guide and Link
Millennium Development Goals (MDGs)	Gender needs assessment model	User Guide to the gender needs assessment model) http://mci.ei.columbia.edu/files/2013/01/USER-GUIDE-gender.pdf
MDGs	<i>Millennium Development Goals Needs Assessments Methodology</i>	<i>Millennium Development Goals Needs Assessments Methodology</i> http://www.unmillenniumproject.org/documents/MDG-needs-assessment-methodology-Nov7-04.pdf
Gender violence	World Bank study on the indirect costs in the case of internal conflicts	THE COSTS OF VIOLENCE http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1239390842422/6012763-1239905793229/costs_of_violence.pdf
	The tool for estimation of economic impact of spousal violence in Canada	An Estimation of the Economic Impact of Spousal Violence in Canada http://justice.gc.ca/eng/rp-pr/cj-jp/fv-vf/rr12_7/rr12_7.pdf
HIV/AIDS	Resource Needs for HIV/AIDS: Model for Estimating Resource Needs for Prevention, Care, and Mitigation	Resource Needs for HIV/AIDS: Model for Estimating Resource Needs for Prevention, Care, and Mitigation http://futuresgroup.com/files/softwaremodels/ResourceNeedsHandbook.pdf
Healthcare	Tool for estimation of expenditures on reproductive health	Adding It Up: The Costs and Benefits of Investing in Sexual and Reproductive Health https://www.unfpa.org/sites/default/files/pub-pdf/Adding%20It%20Up-Final-11.18.14.pdf
	OneHealth – model for costing, budgeting, financing of the national development strategies of the healthcare sector in developing countries	One Health Start-up Handbook http://www.avenirhealth.org/software-onehealth
	Model for planning and budgeting for TB control programmes at the country level	Planning & Budgeting for TB Control http://www.who.int/tb/dots/planning_budgeting_tool/en/index.htm
Social security	UNICEF – ILO tool for the estimation of scale and extent of coverage by social protection	Social Protection Floor Costing Tool http://www.unicef.org/socialpolicy/index_56917.html
Women. Peace. Safety	Costing and financing the <i>Women, Peace, Safety</i> Agenda	Costing and Financing 1325 http://www.peacewomen.org/sites/default/files/1325_costingandfinancing1325_gnwp_oct2010_0.pdf
Education	Model Education for All – costing of education in the low-income countries	Education for All Costing Model http://unesdoc.unesco.org/images/0018/001885/188561e.pdf

WHAT DETERMINES THE CHOICE OF A COSTING MODEL

The international experience shows that the efficiency of measures aimed at overcoming gender inequality in many cases is difficult to evaluate in monetary terms. Their planning and implementation directly depends on the political will in the decision-making and requires the efforts of various interest groups whose needs are often opposite. The costing algorithm is conceptually the same but when choosing a methodology it is necessary to consider:

- the area or scope;
- goals and objectives;
- accessible data (e.g. gender-disaggregated statistics);
- role and level of all stakeholders' participation in the process.

WHAT TOOLS ARE USED

To generate information on the amount of funds to be allocated from the budget to achieve the goals and objectives of the national gender policy, different countries developed special tools designed to assist in costing gender equality. One of the key tools is the **evaluation of services** that are provided or must be provided at the expense of the budget expenditures. In particular, it is the assessment of how the expenditures must be distributed between men and women in a specific area within their use of **goods, services, infrastructure etc.**

Furthermore, other commonly used tools include the gender-based analysis and audit, gender-based statistics, gender needs assessment and gender impact assessment (GIA). It is necessary to take into account that each tool has its own approach and logic, so the choice of methodology and appropriate tools is a starting point for planning and costing.

WHAT ARE THE PERSPECTIVES OF USING THE COSTING EXERCISE

The costing exercise may be considered as part of the gender equality strategy implemented through the budget, as well as performance-based budgeting tool. Either way, it allows setting quantitative targets for funds managers and allocating funds for them to attain these targets. Such an approach allows considering costing for gender equality as gender-responsive budgeting tool, and the costing

process implies taking into consideration various factors, including gender-based ones.

Using such an approach in the course of the budget reform in Ukraine is extremely timely. Introducing the performance-based budgeting method makes this approach in-demand as it involves the transition to performance-based budgeting at all levels. Therefore, the accounting and promotion of the gender-based approach to the budgets and programmes at all levels is the key objective of gender equality advocates. With this in view, costing for gender equality may be a useful tool for gender activists and economists.



SECTION 4

GRB INITIATIVES AT THE LOCAL LEVEL IN UKRAINE

In 2012 – 2014, Ukraine with the support of UN Women and the Friedrich Ebert Foundation implemented a number of GRB initiatives at the local level. This Section presents the gender analysis of programmes and budgets as well as the outcomes implementing gender-responsive budgeting in some Ukrainian cities.

WOMEN'S ENTREPRENEURSHIP DEVELOPMENT — NEW POSSIBILITIES OF ENSURING PROCEEDS TO THE BUDGET OF BAKHCHYSARAY

While implementing the gender-responsive budget initiative in spring and summer of 2013, the representatives of authorities and public associations of Bakhchysaray proved that there was a link between gender and economic issues. The experts focused on the 2013 Bakhchysaray budget, in particular on ensuring access for women and men to the labour market, employment and entrepreneurship, vocational training and retraining development. The main problem Bakhchysaray is facing is a large number of unemployed residents while there are no services related to retraining, one's own business development, which would be regulated and financed from the city budget.

The gender analysis concerned the following areas:

- vocational training and retraining;
- employment;
- entrepreneurship development.

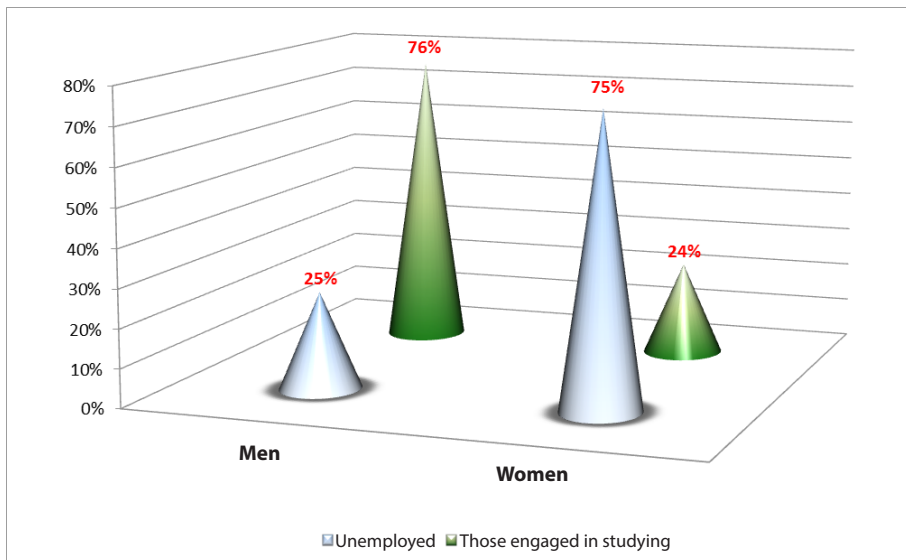
The analysis revealed that almost all vocational training institutions in the city provided services primarily to men. The share of women studying in these institutions is 3-4 times lower because the

services related mainly to construction. However, according to the Employment Centre, women account for 75% of the registered unemployed.

Comparing the shares of unemployed women and men with those of studying in vocational training institutions in the city leads to a disappointing conclusion that the relevant services are not provided to those who need them. This, in turn, increases unemployment.

Figure 1.

COMPARISON OF THE SHARES OF UNEMPLOYED WOMEN AND MEN WITH THOSE ENGAGED IN STUDYING



At the same time, the city budget analysis showed that the income tax accounts for the largest share in the general fund (almost 70%), while the harmonized tax is the most significant part of the special fund structure – about 90%. Given that the income tax and harmonized tax are the main sources of the Bakhchysaray city budget revenues, the vocational training, retraining and entrepreneurship development are the ‘three whales’ which may become a priority in the area’s development and help ensure proceeds to the local budget.

The major local development needs imply the urgency of creating a favourable business environment. It is the training that can stimulate one to start their own business.

In the course of performing the city budget gender analysis, the

evidence base was prepared as regards the need to *establish and finance from the city budget a public training centre* that would provide vocational training, retraining and assistance in one's own business development.

The applied modern service costing methods made it possible to estimate the approximate cost of establishing the *Successful Business* training centre and to see the possible benefits from its activity. The estimations showed that the training of one person, if they set up their own business after the training, is twice compensated within a year since the payment of a harmonized tax.

Women in Bakhchysaray expressed their willingness to study and run their own business. The survey concerning the need and the readiness of men and women to take an additional training and set up their own business revealed that it were primarily women aged over 35 that were ready to study; 85% of the respondents were willing to start their own business with the overwhelming majority of them being women.

Thus, the survey proved the need to establish and finance from the city budget a training centre with its target audience being women, including those over 35, willing to study to set up their own business. Therefore, establishing the *Successful Business* training centre in Bakhchysaray is necessary and beneficial from both the social and economic perspectives.

The initiative has convinced the city authorities and the public that the programme activity should be based on the approach seeking to meet the specific needs of women and men. A quality gender analysis should be the starting point for attaining the programme activity outcomes.

The local authorities implemented this project prior to the occupation of Crimea. At present, all contacts with the occupation authorities are terminated. But the outcome reached in Bakhchysaray demonstrated the interrelation between the gender equality issues and economic development of the territories.

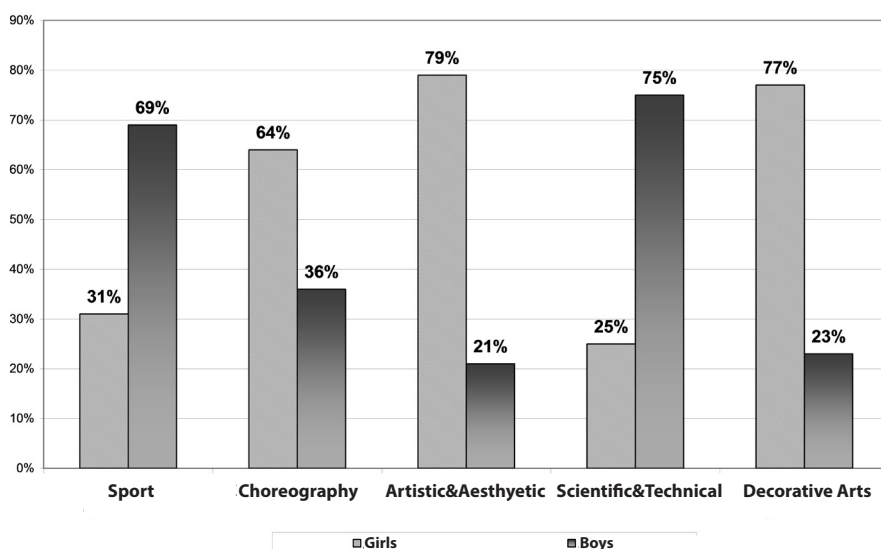
THE GENDER-RESPONSIVE BUDGET INITIATIVE HAS CHANGED FOR THE BETTER THE EXTRACURRICULAR EDUCATION IN ZHYTOMYR

More good and different study groups! Such a task was set by the local authorities in Zhytomyr. With this in view, city boys and girls now have four new teen clubs at the place of their residence. 143 girls and 57 boys were provided with a possibility to attend study groups in districts where there were no extracurricular education institutions in the past.

This outcome became feasible due to introducing gender-responsive budgeting proposed to the local authorities by the experts of *Parity* NGO. The gender analysis of the city's extracurricular education system activity and funding performed at the beginning found that extracurricular education services delivered by the Zhytomyr City Council are used by 36.7% of school-age children with 58.0% of them being girls and 42.0% - boys. It turned out that the number of girls and boys attending different study groups varied significantly. Boys prefer scientific, technical and sport groups, while girls preferred artistic, aesthetic and decorative arts.

Figure 2.

SHARES OF GIRLS AND BOYS ATTENDING STUDY GROUPS



This choice is influenced to a great extent by the common in society traditional notions of 'female' and 'male' areas where girls are oriented on the humanitarian area and activities associated with the household while boys - on science, technology and sports. In fact, such an unequal representation of girls and boys and "assigning" them to certain areas benefits neither people nor the sector itself.

The study showed that the interests of girls and boys of different age are not similar. Moreover, teenagers have less interest in studies and, as a result, there is a reduced number of those attending extracurricular education institutions. The number of girls aged 14-18 years is 4 times smaller and that of boys of the same age – 2.5 times smaller because the services offered to them do not meet their needs.

There are 13 extracurricular education institutions of different areas in Zhytomyr. The City Cultural and Sports Centre coordinated the activity of 18 community-based teen clubs in 2013. The focus on the teen clubs only is explained by the pragmatic approach because, as it turned out, it is the least costly and the most mobile form of extracurricular education, which can change rapidly according to the needs of children and youth. It is also important that the clubs are as close to the place of residence of children as possible, which helps saving time and money to get there.

The gender analysis results allowed applying a new approach to extracurricular education development. A draft community-based extracurricular education development programme which integrated the gender perspective and included the survey of the needs of girls and boys of different age was developed. The draft programme also provided for conducting awareness-raising campaigns meant to involve children in extracurricular education, opening and funding new community-based teen clubs.

The City Community-Based Extracurricular Education Development Programme was approved by the City Council in April 2013. The local authorities have been systematically surveying the needs of teenagers and schoolchildren for a year and a half since the Program was introduced. New study groups are opened and existing study groups are modernized in view of teenagers' needs.

An important conclusion for officials was that the needs of girls and boys often did not correspond to the established stereotypes and that such surveys are extremely useful for improving the work of study

groups. After two gender-responsive information campaigns – *Hobby as Lifestyle* and *Leisure – Space for Self-Realization*, extracurricular education development revived in the city. More and more children are attending the clubs at the place of their residence where they get high quality services meeting their interests. As of today, the outflow of teenage girls from the study groups decreased. Four new teen clubs have been opened in the city districts where there have been no extracurricular education institutions before.

According to children and parents, the quality of services offered by extracurricular education institutions has improved and now they are more appropriate to their needs. It is very important because extracurricular education is acquired on a voluntary basis.

Owing to a number of various legal awareness-raising measures introduced, the city has been experiencing the decline in the rate of juvenile crime lately. It is too early to consider it to be a trend, this data requires further examination. But we surely see some positive changes.

An important outcome of the gender-responsive budget initiative implementation is a more efficient use of budget funds, which stresses the importance of streamlining the gender perspective into budgeting and thus the possibility to improve the quality and accessibility of services for girls and boys, women and men. This initiative came to life due to the joint efforts of Zhytomyr City Council, experts of *Parity* NGO supported by the UN Women and the Friedrich Ebert Foundation. The heads of extracurricular education institutions made sure that the initiative provided an opportunity to find new approaches in their work, and most importantly – everybody was satisfied: children, parents and study groups leaders.

Having implemented the initiative, the authorities continue applying gender-responsive approaches in community-based extracurricular education. In particular, there is a city extracurricular education program developed based on the gender-responsive budget analysis results. The funding was allocated for the overhaul of a new teen club. The Programme ends in 2015, so it is planned to create a Working Group to develop a new project that will build on the gained experience.

The outcome lived up to the expectations of all stakeholders, so it may be argued that the new approaches based on gender-responsive budgeting in the field of community-based extracurricular education applied in Zhytomyr are long-term and sustainable.

FROM DISTRIBUTING EQUITABLY BUDGET FUNDS TO IMPROVING THE TARGETING AND EFFICIENCY OF HEALTH SERVICES FOR THE KOMSOMOLSK CITIZENS

Is it possible to combine the equitable distribution of budget funds and the provision of high quality health services? Can both the doctor and the patient be satisfied?

The practice of implementing the gender-responsive budget initiative in Komsomolsk proves it to be the case. The group model of the work of the general practitioners - family doctors working under contract – has been used in Komsomolsk (Poltava oblast) since 1998. The coverage of the citizens by family medicine reached 69.8%; it rose by 12.7% during the period of the initiative implementation. To date, 72% of citizens is distributed between seven districts where the family doctors work.

Such a model proved to be more efficient as compared to the state system of primary health care. To ensure its further improvement, the city budget gender-based analysis was performed as regards the health care system.

The analysis revealed a need to introduce a clear differentiated approach to districts budgeting on the basis of gender and age structure of the population assigned to the districts. Thus, it became clear that the gender and age structure of the population assigned to the districts is uneven. It should be noted that the distribution of the population ranges from 1500 to 2500 persons per district. The number of women assigned to the districts is by 7% higher than that of men. Moreover, this share varies depending on a district. According to the statistics, the number of women's visits to family doctors is by 14% higher than that of men's.

Although times change, there are still the Soviet standards of outpatient admission in Ukraine: 12 minutes per patient for a district therapist and 15 minutes – for a specialized doctor. These standards do not take into account the patients' gender and age-related needs. Moreover, a significant burden on a doctor (actually 30 or more patients during a day) reduces the quality of services provided. The world practice shows that a doctor's consultation takes more time in the following cases:

- doctor is over 65 years of age;

- elderly patient;
- female patient.

In the course of the analysis, the experts found that the funds were also distributed unevenly: UAH 52 to 59 was allocated for a man and UAH 51 to 53 – for a woman. Furthermore, women visit doctors more often. The relatively equal in size and gender-age structure territorial medical districts were formed based on the study; the materials were prepared to introduce changes in the contract procedure, a more effective mechanism of providing financial incentives to doctors and nurses according to the gender and age structure of a particular district was developed. These changes as well as below gender-responsive indicators were introduced in the budget programme passport:

- number of women and men receiving medical services (by age groups);
- ratio of the number of women and men provided with medical services and the total population (in particular, by age groups);
- ratio of men and women receiving medical services and the total population assigned to districts (in particular, by age groups);
- percentage of male and female representatives in general (in particular, by age groups);
- cost of a service per male and female (in particular, by age indicators);
- percentage of women and men working in outpatient facilities (including doctors, nurses);
- percentage of women and men in decision-making;
- cost of providing outpatient care to male and female representatives.
- The 2013 forecasts have for the first time considered the gender perspective, namely, the health sector of the city budget envisaged UAH 741.00 of medical services financing for a man and UAH 743.00 – for a woman. For primary care, the funding constituted UAH 179.00 for a man and UAH 181.00 for a woman.

Oksana M., aged 47, says: *"Sure, I am very happy with the changes. I feel that my needs are considered. For instance, the electronic registry helps saving time and I don't have to stand in lines. The family doctor services have become more targeted, the doctor can pay as much attention to women, men and children as they need. My husband started visiting the*

family medicine clinic more often. Before, he would suffer to the last and only then go to the doctor. Now he visits our family doctor on his own. My older son is an athlete. He visits a new sport medicine department of the city hospital where he can, at the cost of the city budget, undergo a medical examination before the sports competition. In general, we are now surer that we will get help at the hospital at any time, even on weekends."

The City Health Department developed a sustainable quality control system for the management of patients according to the approved route at the districts. With the help of the gender-responsive budgeting tool, the efficiency of the city budget funds spending on the districts was increased. This methodology has been applied for three consecutive years. Thus, it is possible to talk about the sustainability of initiative outcomes.

According to the Head of the Health Department of Komsomolsk City Council, the improved model of the work of family doctors based on modern GRB approaches satisfies both patients and doctors. Women and men receive modern, high quality targeted medical services, while doctors and medical staff get decent remuneration.

That is why the GRB methodology was taken as basis for a permanent use in health care facilities of the Komsomolsk City Council. Family doctors are interested primarily in providing high quality medical services to the citizens.

In general, this approach contributes to a more effective use of budget funds, establishing effective mechanisms for providing financial incentives to doctors and further improving the quality of medical services for women and men of all ages because of their targeting. The Komsomolsk experience shows that gender-responsive budgeting is an effective mechanism for identifying and overcoming gender imbalance, activating the civil society, meeting the needs of the community. It is a tool that helps making the city supportive and friendly to people.

THE PRICE PAID: PREVENTING THE IODINE DEFICIENCY OR MAINTAINING SPECIAL FACILITIES

Preventing the iodine deficiency is one of the urgent issues in Volyn. Therefore, the citizens and experts applied a systemic approach to studying this issue with the government authorities and scientists engaged. As part of the gender-responsive budget initiative, the experts analyzed the Lutsk city budget and available local programmes and concluded that there was a lack of funding for combating and reducing the risk of iodine deficiency. Based on the analysis results, the public proposed measures aimed to address this issue.

Due to the iodine deficiency in biosphere, the Volyn region and Lutsk city, in particular, face a high risk of goitre epidemic. The prevalence of thyroid pathology among women has almost doubled since 1991. The rigorous statistics show that about 12% of children and teenagers in the region has the thyroid disease. In most cases, the problems of children manifested in the delayed physical and mental development are related to their mothers' iodine deficiency. The most effective way to prevent the diseases caused by the iodine deficiency among children is to treat the iodine deficiency in registered pregnant women. At present, however, the analysis of the regulatory and administrative framework and budgetary situation confirmed that there are no programmes in Lutsk intended to eliminate and reduce the risk of iodine deficiency. There is also no relevant state programme.

The iodine deficiency is relevant for almost all population groups in the city but the primary consideration should be given to pregnant women because during this period the foundations of child health are built.

During the implementation of the gender-responsive budget initiative, it was estimated that the cost for the city to prevent the preventive treatment for pregnant women amounts to only UAH 65 thousand per year. At the same time, maintaining public boarding schools and other institutions for children with physical or mental development problems needs UAH 1 920 242 annually. It is interesting

to know what is more beneficial - investing relatively small funds in preventive treatment or financing the fight against the consequences for many years?

The proposal of providing medicines to pregnant women at the expense of the local budget was included in the draft 2013-2015 Lutsk City Population's Iodine Deficiency Treatment Programme. Unfortunately, the Finance Department of the Lutsk City Council did not approve the draft programme due to the lack of funds in the city budget.

Despite the fact that the city authorities did not adopt the proposed programme with the financial support, the gender-responsive budget initiative has positive effects as all stages of its implementation provided for a broad public awareness raising. The level of public awareness of the iodine deficiency and ways of its prevention is known to be an important component of the efficiency in dealing with the iodine deficiency. A broad information campaign was launched to attract the attention of authorities, city doctors, teachers, social service centre employees with a view to addressing this issue. In particular, a prospect with information on the properties and values of iodine in people's lives was distributed in the city's educational and medical facilities; the prospect also contained a description of the most accessible preventive measures. The parents were shown a documentary on the issues of iodine deficiency, need for prevention, issues related to the rehabilitation of children born by mothers with iodine deficiency. At the initiative of the parents' committees, with the consent of the relevant City Council bodies, the prevention activities were carried out in some kindergartens and schools: pupils were given iodine enriched drinking water. The doctors of the Lutsk prenatal hospital, when registering pregnant women, talk with them about the need for good nutrition enriched with iodine. The *Responsible Parenthood* future parents training programme contains the section on the consequences of iodine deficiency for children.

The Health Department of the Lutsk City Council, having involved doctors, scientists, representatives of private business, organized and held a series of roundtables to promote foods high in iodine in 2013-2014. This round table was held upon the initiative of the public in the Volyn Regional Council. The *Prevention of Iodine Deficiency in*

Lutsk Citizens electronic prospect, developed by the Department of Health, Volyn NGO Gender Centre with the support of UN Women, is available in a regular column on the official website of the Lutsk City Council Health Department: <http://www.lutskzdorov.org.ua/pic/Jod1.gif>

T.A. Zatirka, the endocrinologist of the Lutsk City Children's Clinic municipal institution, said: "Today, controlling the population's iodine level is a persistent medical and social problem, it is so important that the International Council was established to combat this disease. And the fact that today young mothers seek advice on proper prevention, health checks of children are not performed just for the sake of appearance and recommendations are usually observed – is the achievement, first of all, of the active awareness raising undertaken by community activists".

The gender-responsive budget initiative implementation in Lutsk showed that cooperating with the finance department at the earliest stages is important for transferring successfully the initiative to the level of decision-making. On the other hand, even without adequate funding from the government authorities, it is possible to succeed in solving the problem on the condition of engaging all stakeholders, conducting a broad information campaign, coordinating effectively the actions of broad ranges of experts, the public and the authorities' representatives.

KHERSON EXPERTS PROVED: REPRODUCTIVE HEALTH IS NOT ONLY A WOMEN'S ISSUE

Social activists together with the authorities' representatives and scientists performed a gender-based analysis of the *Nation's Reproductive Health by 2015* Regional Programme and found out how the Programme took into account the needs of women and men and how these needs were funded. In view of the depopulation of the oblast, the Programme takes almost no account of men's needs in preserving the reproductive health. Unfortunately, the number of men facing the problem of infertility and reproductive disorders is constantly growing.

The situation analysis showed that the *Nation's Reproductive Health by 2015* Regional Programme was funded by less than 50% of the

required amount in 2011. The Programme does not clearly identify the target groups; the overwhelming majority of activities and services are aimed at women and children. Financing the activities meant to improve men's reproductive health is not stipulated at all. The Programme activities do not address the needs of target groups and are developed without involving the public.

Therefore, to achieve an equitable distribution of the budget for improving the reproductive health, the expert group offered a number of recommendations. In particular, the regional budget development should involve women's organizations and gender experts. It is proposed to conduct a special research on men's reproductive health in the Kherson oblast to raise awareness among boys and men using the methodology of changing the risky behaviour with regard to their health and life, and to develop the andrology service in the Kherson oblast.

A separate study of the district budget expenditures on the health care sector based on gender-responsive budgeting was conducted in Goloprystan district of the Kherson oblast (by the *Saint Olga* Charitable Foundation). The analysis focused on the problematic situation in the district associated with the groups of pregnant women at high risk of pathology. The group of experts recommended the Goloprystan central district hospital as main health care institution in the district to improve the quality of services provided to pregnant women by modernizing prenatal clinic activities and introducing the electronic system for monitoring their health status, improving the organizational work in the field of reproductive health. The modern estimation methods made it possible to even calculate the necessary costs and showed the benefits of implementing the proposals to the public.

Unfortunately, the oblast and district budgets did not allocate additional funds for implementing the reproductive health programmes. But the performed gender-based analysis of the oblast and district budgets drew the attention of oblast officials to the reproductive health issues of women and men living in the Kherson oblast. Thus, the intersectoral coordination councils on reproductive health and family planning were established in Kherson, Tsyurupynsk and Gola Prystan which unite the state and public structures. There is currently an active preparation of a new programme going on seeking to improve the reproductive health of the oblast's population (by 2020).

The local programmes implementation involves the resources of the *Women's Health and Family Planning* Charity Foundation. Over the past two years, through the joint efforts of the *Successful Woman* Kherson Oblast Centre and the Health Department of the Kherson Oblast State Administration, a number of recommendations of the oblast reproductive health programme gender-based analysis has been formulated:

- a study of the issues related to reproductive health and family planning in Kherson city and pilot districts was conducted. The study will form a basis for the development of the regional and district programmes;
- the intersectoral coordination councils included the representatives of women's NGOs and gender experts;
- about 30 awareness-raising measures using the methodology of changing the boys'/men's risky behaviour with regard to their health and life were held during 2013-2014 together with medical workers and the public.

In its turn, the initiator of gender-responsive budgeting in Goloprystan district – the *Saint Olga* Charitable Foundation – continuously controls the allocation of funds by the district administration on the upgrading of the women's clinic.

GENDER-BASED ANALYSIS OF THE PROGRAMME OF SOCIO-ECONOMIC AND CULTURAL DEVELOPMENT OF GORODOK CITY OF THE KHMELNITSKYI OBLAST (*PHYSICAL TRAINING AND SPORT SECTION*)

The gender-based analysis of the Programme of Socio-Economic and Cultural Development of the Gorodok City of the Khmelnytskyi Oblast for 2012 (*Physical Training and Sport Section*) showed that 56% of the total expenditures on the activities under this Section was meant for activities involving men. The remaining 44% was intended for such activities as 'Father, Mother and I – Athletic Family', 'Sports Day', 'Olympic Running Day' etc. involving both women and men. There were no activities aimed to meet the needs of women and young girls. The analysis of the services of the sports institutions of different subordination and form of ownership in the city showed that they

were provided primarily to men (weightlifting, power lifting, freestyle wrestling etc.).

Thus, the experts concluded that there was no activity in the city aimed at motivating, encouraging and creating opportunities for girls and young women to engage in physical training and go in for sports. The survey conducted after the Programme analysis found that the overwhelming majority of female respondents were willing to attend aerobics, gymnastics, tennis, futsal and other sports if there were appropriate conditions and professional coaches.

It was decided to combine the efforts of the public, officials, deputies to involve female coaches in the work of the sport clubs and, while drafting the city physical training and sport development programme and formulating the budget requests, to take into account the interests and needs of all citizens. The experts also suggested considering the gender aspect and survey results in developing the project of a sport complex planned to be constructed in Gorodok city.

GENDER ASPECTS OF FUNDING THE LVIV ENTREPRENEURSHIP PROMOTION PROGRAMME

In 2013, the expert group conducted studied the gender perspective and peculiarities of funding the 2011-2013 Lviv Entrepreneurship Promotion Programme.

The biggest issue identified in the course of analyzing the Programme was almost a complete lack of accounting and statistics by gender and age and the uneven distribution of costs for men and women covered by the Program. It was found that the approximate distribution of expenditures was as follows: 40% for women, 60% for men. Some activities provided for financing of 100% participation cost for persons of the same sex or with the ratio (male/female) - 90% to 10%.

The largest share of Programme funds (60%) goes to arranging the *Lviv Manufacturer* annual promotional exhibition. About 80% of participants of the annual exhibition is men (business owners and managers).

The results of the survey conducted by the CF Centre for Support of Initiatives also turned out to be interesting. Thus, the exhibitions of innovative projects were attended by only 2.9% of female

entrepreneurs, while male entrepreneurs constituted 32.7%, i.e. 10 times more. The number of female entrepreneurs interested in using/implementing the innovative projects amounted to 9.2%, and that of men – 28%. However, there were more women (10.4%) and almost twice as less men (6.0%) among the entrepreneurs willing to invest their own resources in the innovative projects to develop their enterprise.

The studies and surveys demonstrated that the next Programme needs to increase the funding for activities that would promote the inclusion of women in entrepreneurship.

The experts suggested the following recommendations to be considered in the course of developing the new Entrepreneurship Promotion Programme:

- including in the Programme the indicators of how the gender perspective is taken into account;
- introducing the collection of gender-based statistics in the structural units of the Lviv City Council;
- expanding the range of services for entrepreneurs (men and women) according to their needs;
- developing special measures to promote greater involvement of women and youth in entrepreneurship.

URBAN SPACE GENDER-BASED AUDIT. CONSTRUCTION OF CHILDREN'S PLAYGROUNDS. KHARKIV'S EXPERIENCE

In 2013, the Working Group comprised of the city municipal services' specialists, experts and representatives of the local government, conducted a budget analysis of city integrated municipal improvement programmes (as regards the construction of playgrounds and sport complexes to meet the needs of the residents of all gender groups in qualitative leisure).

Kharkiv's playgrounds construction projects are included into two programmes:

- 2010-2014 Kharkiv's Housing and Utilities Sector Development and Reformation Programme (hereinafter referred to as the Housing and Utilities Program).

- Kharkiv's Housing Cooperatives and Condominiums Support Programme (hereinafter referred to as the Condominium Program).

According to the State Construction Standards (DBN B.2.2-5:2011. Municipal Improvement, par. 8.6.1), the children's playgrounds are intended for children under 12 years of age¹⁵ and sport complexes – for teenagers.

According to the Housing and Utilities Program, the Housing Department constructs in the yards of communal houses the standard complexes of five elements which are suitable for children with different physical abilities within one playground space at the cost of UAH 21 000 (Table 1).

Table 4.

PLAYGROUND EQUIPMENT UNDER HOUSING AND UTILITIES PROGRAM

Children's Playground Element	Element Cost , UAH	Recommended Age
Slide	6000	3–12 years
Sand-pit	3500	0–6 years
Tennis table	3500	7–18 years
Swing	4000	6–12 years
Balancing pole	4000	3–12 years
Total	21 000	

Budgeting the projects of improving adjacent territories by constructing children's playgrounds is gender-neutral in terms of boys' and girls' needs, however in view of meeting the needs of families with children – it is sex-discriminatory. Children's playgrounds construction budgets do not provide for the costs for taking into account the needs of the parents of preschool children. Adults (mothers, fathers, grandparents etc.) are required to accompany the children under 7¹⁶, thus the playgrounds should have benches for parents.

Given the limited budget resources, **the parents' interests can be**

15. DBN B.2.2-5:2011. Municipal Development. Section 6. Improvement of Adjacent Areas Paragraph 8. Children's Playgrounds // http://dbn.at.ua/publ/ditjachi_majdanchiki/1-1-0-342.

16. Children under 7 should be on the playground under adult supervision// http://www.marite.org.ua/news/bezpeka_ditej_na_igrovomu_majdanchiku/2012-08-09-346

considered in the children's playgrounds construction projects by redistributing the funds, for example, by eliminating the tennis table from the list of items, which according to the functional and technical specifications is designed for 7-18 year old persons (children's playgrounds are intended for children under 12).

The gender-based analysis of adjacent territories improvement programmes showed their "gender blindness" as regards the girls of 12+ category due to the budgeting of mainly boys-oriented playgrounds construction projects. Thus, it was suggested to include the active leisure areas for girls aged 12+ in playgrounds construction projects.

Under the Condominium Program, the Housing Department, taking into account the condominium members' wishes (members pay a part of the playground element cost), can construct non-standard playgrounds in adjacent territories. However, constructing sport complexes in condominium yards is not provided for by the local budget. Consequently, there is a case of gender discrimination of children aged 12+ with regard to their right to the equipped adjacent territories. To create equal opportunities for using adjacent territories for all sex and age groups of children, it was proposed to supplement the Programme with the projects of installation of the gender-fair sport complexes for children aged 12+. It was also recommended, when budgeting children's playgrounds construction projects, to consider to the maximum extent the condominiums residents' needs and – in designing children's playgrounds - take into account the statistical analysis of children's and their parents' gender needs. For the sake of the gender-equitable distribution of funds (city budget and condominiums' funds) intended for the improvement of adjacent territories, it is necessary to factor in the gender composition of users: % (children under 12) + % (girls aged 12+) + % (boys aged 12+) + % (parents with children under 7).

The gender-based analysis of the city integrated municipal improvement programmes produced the recommendations as regards the redistribution of budget funds within the 2010-2014 Kharkiv's Housing and Utilities Sector Development and Reformation Programme. Furthermore, it was recommended to add playgrounds improvement projects to the Condominium Programme; to provide for the funding of the construction of playgrounds for girls' active

leisure in the Housing and Utilities Programme, and, in the course of budgeting the improvement projects, to plan the gender-based audit of children's and their parents' needs given the gender perspective.

FINANCING THE SCHOOLS OF AESTHETIC EDUCATION IN CHUHUYIV CITY OF KHARKIV OBLAST: THE GENDER DIMENSION OF BUDGETARY POLICY

The gender-responsive budget initiative in Chuhuyiv city of the Kharkiv oblast was aimed at creating equal opportunities for a harmonious development of school-age children, ensuring gender equality in the allocation of the relevant budget funds for the aesthetic education of children. The experts found that the educational services of aesthetic education institutions were used mostly by girls. In 2011-2012 academic year, the Chuhuyiv children's music school was attended by 68% of girls, the children's art school named after I.E. Repin – by 73% of girls. There issue of a more balanced budget allocation arose.

The preliminary analysis showed that due to a number of reasons the boys' needs in aesthetic education were less satisfied: the music school services were more focused on girls, the influence of gender stereotypes of the "male" way of life was also observed. In addition, there were no modern aesthetic services in Chuhuyiv to meet the needs of older girls and boys (14-17 years). Thus, "a girl aged 9-12" is the gender dominant in schools of aesthetic education.

Furthermore, ceasing to study at 12-13 years of age is the common tendency for most pupils. This fact indicates the insufficient level of services for teenagers and thus the budget funds are characterized by a low efficiency coefficient.

The experts suggested drafting the 2013-2016 Chuhuyiv Comprehensive Cultural Development Programme ensuring a new structure of aesthetic education services pursuant to the modern art standards and the principles of gender equality.

The Kharkiv oblast NGO *Kharkiv Oblast Gender Resource Centre* with the support of the UN Women conducted a campaign of lobbying gender-responsive budgeting for the Aesthetic Education Programme in Chuhuyiv city of the Kharkiv oblast. As a result, the *Improving the Quality of Aesthetic Education for School-Age Children in Chuhuyiv City Pursuant to the Modern Art Standards and Aesthetic Needs of Youth*

Section was added to the 2013-2016 Chuhuyiv Comprehensive Cultural Development Programme. This Section provides for the use of sex-disaggregated data to modernize the aesthetic education programmes to meet the needs of different sex and age groups of pupils; the audit of the cultural needs of young people; the provision of scientific and advisory support to projects of improving the quality of services of the aesthetic education for schoolchildren. The 2013-2016 Chuhuyiv Comprehensive Cultural Development Programme was approved on December 28, 2012. The proposed Programme activities are supported by appropriate financing.



ANNEX 1

DESCRIPTION OF THE GRB METHODOLOGY (UKRAINIAN EXPERIENCE)

The GRB methodology was developed and tested by the experts of NGO Bureau of Gender Policies and Budgeting with the support of the UN Women and the Office of Friedrich Ebert Foundation in Ukraine to ensure the integration of gender perspective into the budgets of different levels: national, regional (oblast), local and the budgets of individual sectors, institutions, organizations etc.

The proposed methodology may be used by public authorities, local governments, individual organizations and institutions, other entities.

GRB IMPLEMENTATION STAGES FLOWCHART

**Stage 1.
Evaluation of the
initial situation and
the opportunities
for working in a
particular area**

1.1 Stakeholder analysis. Identification of target groups and beneficiaries.

1.2. Evaluation of organizational and personnel prerequisites for implementation:

- analysis of regulations;
- gender-based analysis of personnel, analysis of opportunities for decision making;
- analysis of statistical data, interdepartmental statistics and reporting etc.;
- review of special studies within the gender-responsive budgeting.

1.3. Development of the "gender profile" (analysis of statistical data):

- analysis of the structure of services provided through the budget, *inter alia*, their availability and quality;
- gender-based analysis of users and service providers.

<p>Stage 2. Gender-based analysis of the budget (sector/program, measures)</p>	<p>2.1. Estimation of the cost of services:</p> <ul style="list-style-type: none"> - calculation of the service cost per capita; - assessment of budget allocations for services in the context of their distribution between men and women; - total expenditures on the implementation of program/measures aimed to ensure gender equality. <p>2.2. Estimation of staff costs:</p> <ul style="list-style-type: none"> - analysis of the total cost of employees' remuneration which directly support such activities; - definition of balance/imbalance of employment and revenues by men/women. <p>2.3. Comparative analysis of financing of the sector/programme by year:</p> <ul style="list-style-type: none"> - comparison of needs and actual volume of financial resources; - assessment of the impact on gender groups depending on the level of funding. <p>2.4. Evaluation of the efficiency of services:</p> <ul style="list-style-type: none"> - assessment of direct and indirect effects; - analysis of services efficiency.
<p>Stage 3. Identification of gender-specific issues, goals and objectives of GRB</p>	<ul style="list-style-type: none"> - analysis of the facts of gender inequality and political decisions and measures that exacerbate such inequalities; - formulation of the gender-specific goal and objectives of the budget policy aimed at addressing gender-specific issues.
<p>Stage 4. Formulation of gender-sensitive budget proposals and estimation of the cost of their implementation</p>	<p>4.1. Definition of activities under the sector/programme budget that will contribute to the achievement of gender equality - planning of 1-3 specific measures aimed at reducing or eliminating the inequality.</p> <p>4.2. Estimation of the cost of achieving the goals of gender equality:</p> <ul style="list-style-type: none"> - estimation of the share of costs for personnel and remuneration; - estimation of the share of overhead costs of services/programmes/activities implementation; - estimation of the share of utility costs. <p>4.3. Determination of the structure of responsibilities and funding</p>
<p>Stage 5. Assessment of the gender impact of the planned budgetary measures</p>	<ul style="list-style-type: none"> - analysis of the socio-economic impact on specific gender groups; - analysis of possible losses in case of non-implementation of the proposed interventions; - risk analysis during the implementation of the planned interventions.

DETAILED DESCRIPTION OF GRB STAGES

Stage 1. Evaluation of the initial situation and the opportunities for working in a particular area:

The GRB activities are part of a wider context, such as political or economic situation in the country, region and sector. It is therefore important to consider the environment in which gender-responsive budgeting is implemented, figure out what external factors are important for achieving the gender-responsive budgeting goals.

Evaluating the initial situation is an important part of the work that will allow considering all aspects and features of the sector, territory, target groups which to some extent influence the budget or benefit from it. The work at this stage involves various types of gender-based analysis, which ultimately leads to creating the “gender profile” of the area/program/project analyzed. In particular, the work consists of three interrelated steps:

- 1.1 Stakeholder analysis. Identification of target groups and beneficiaries.
- 1.2 Assessment of organizational and personnel prerequisites for implementation.
- 1.3 Development of a “gender profile” (analysis of statistical data).

1.1. Stakeholder analysis. Identification of target groups and beneficiaries

Stakeholder groups in the context of gender-responsive budgeting refer to individuals (women/men and girls/boys), groups of individuals, institutions, organizations the situation and interests (professional, social, financial etc.) of which may change as a result of intervention caused by the implementation of gender-responsive budgeting.

The main stakeholder groups, *inter alia*, include:

- beneficiaries;
- implementers;
- financiers;
- decision-makers.

The stakeholder analysis includes the following steps:

- identifying key stakeholder groups;
- assessing the degree of their interest;
- building a model for the interaction of the defined groups in the course of developing the intervention policy and decision-making.

All categories should be disaggregated by sex. It is important to have the largest possible amount of information about the target groups, including the level of their awareness of the issues related to budget initiatives as well as their attitudes, behaviours, practices. It is also necessary to take into account the social and political contexts of the life of target groups.

For the sake of the stakeholder analysis, a matrix of stakeholder assessment by 4R method was developed, where:

- R1 – analysis of the representation of men/women in different structures and at different levels;
- R2 – analysis of the distribution of resources between men and women;
- R3 – study of the realities, i.e. analysis of conditions in which the representation and resources are distributed;
- R4 – formulation of new goals and activities and implementation of the action plan.

The application of this method of assessing the stakeholder groups makes it possible not only to analyze the conditions of using gender-responsive budgeting, but also to forecast the results of its implementation and plan the interaction with each specific group.

1.2. Assessment of organizational and personnel prerequisites for implementation

The assessment of organizational and personnel prerequisites of the program/project is part of the context analysis. This step should be based on a careful study of the situation and provide for performing a systemic study of regulations concerning the budget process as a whole and determining the scope of activities of the area.

To assess the initial situation, it is important to analyze the sex-disaggregated statistics obtained from different sources: data of the State Statistics Service of Ukraine, independent studies,

interdepartmental statistics and reporting, media publications, special studies within the gender-responsive budgeting process. Important information sources include official reporting documents, available reports, records and analytical materials (prepared both by government officials and civil society experts). The gender-based analysis of implementers' staff and decision-makers, in its turn, not only makes it possible to plan a campaign of lobbying the gender-responsive budget initiative, but also to forecast and minimize the risks related to its implementation.

Thus, while assessing the organizational and personnel prerequisites for GRB implementation, it is necessary to analyze:

- regulations concerning the budget process as a whole, and determine the scope of activities of the studied area;
- staffing within the scope of the study;
- decision-making opportunities;
- statistics, interdepartmental statistics and reporting etc;
- results of special studies within the gender-responsive budgeting process.

1.3. Development of the “gender profile” (analysis of statistical data)

A gender-based budget analysis is the study of budget indicators, primarily expenditures, in the light of gender issues. It must answer a range of questions, *inter alia*, what is the “price of gender inequality” caused by a certain policy or programme. The starting point in this process is to clarify the difference between the women's and men's statuses as well as to define the financial background and factors conditioning the current situation.

Methodologically, this type of activity will provide for identifying and comparing the existing gender issues with the existing financing of services/goods stipulated by budgets or programmes. With this in mind, it is necessary to:

- analyze the structure of services provided through the budget, in particular their accessibility and quality;
- conduct the gender-based analysis of users and service providers (as this aspect may contribute to exacerbation of the inequality).
- identify the reasons (including financial) leading to inequality and distinguish the major problem aggravating such inequality.

Such an analysis is possible provided that a thorough collection of statistical data (from official and unofficial sources) is ensured, which will allow formulating precisely the assumptions. The “gender portraits” of the regions are an important source of information.

Stage 2. Gender-based analysis of the budget (sector/program, measures)

The work at this stage is focused on determining the so-called gender-specific expenditures – financial resources aimed directly at men and women. They also include expenditures on personnel and activities of authorities and local governments seeking to ensure gender equality, and on the programmes of ensuring gender equality.

The objective of analysis at this stage is to answer the question of how the funds are distributed between men and women in the analyzed area. Therefore, the analysis should include:

- evaluation of the cost of services;
- evaluation of the staff costs;
- comparative analysis of the financing of a sector/programme by years;
- assessment of the efficiency of services.

2.1. Estimation of the cost of services

The basis for the analysis is costing the services provided or to be provided through budget expenditures on a certain sector/program. It is also important to evaluate the amount of services provided taking into account the needs of different gender groups. It should be remembered that the cost and quality of services may vary even within the same area.

The GRB methodology allows developing the procedure of tracking the spending via the system of indicators. The analysis needs **to calculate the budget allocations per capita** and assess the budgetary allocations distributed between men and women. The key indicators at this stage include:

- the cost of services per capita;
- assessment of budgetary allocations for services in the context of their distribution between men and women;

Given a range of services provided, it is also necessary to calculate the total cost of:

- implementation of the program/measures to ensure gender equality;
- utilities of institutions engaged in gender-sensitive activities.

All costs should take into account the assessment of needs of different gender groups.

2.2. Estimation of staff costs

The starting point in this process is to determine the difference between the women's and men's statuses as well as to define the financial background and factors conditioning the current situation. Therefore, the evaluation implies clarifying the following:

- total costs for the remuneration of employees who directly support these activities (in particular, on the activities of authorities and local governments aimed to ensure gender equality);
- balance/imbalance of employment and income (remuneration) of men/women.

Thus, the identification of all these aspects, followed by in-depth analysis, will allow carrying out the re-structuring of expenditures, eliminating the duplication of funding so that the budget funds are spent more effectively and efficiently.

In practice, it often turns out that the activities aimed at achieving gender equality are relatively scarcely funded. However, if analyzed in more detail, the amounts spent on gender-specific objectives could be much larger in view of the items which are sometimes not included in the overall expenditures on this activity. For example, the remuneration of employees whose duties do not include ensuring gender equality, but who are in fact engaged in it. This is true for the employees of the Family, Children and Youth Social Services Centres, law enforcement agencies carrying out activities to prevent domestic violence, human trafficking, or employees of public institutions providing gender-sensitive services (Mother and Baby Centres etc.).

2.3. Comparative analysis of financing of the sector/ programme by years

Assessing the sector/programme development dynamics is an important aspect for monitoring the implementation of these programmes and planning the future activities.

To this end, it is necessary to:

- conduct a comparative analysis of the funding of a sector or programme by years, which provides for comparing the needs and actual scope of financial resources;
- assess the impact on gender groups depending on the level of funding (whether the measures under the programme are gender-sensitive, gender-neutral or discriminatory in relation to a particular gender group).

This approach shall allow making a real estimation of the necessary expenditures for ensuring the forward movement towards ensuring gender equality.

2.4. Evaluation of the efficiency of services

The gender-based budget analysis may lead to a focus shift in financing the needs of gender groups and choosing priorities as well as finding the best ways of financing. It stipulates:

- assessing direct and indirect effects by comparing the planned and achieved results;
- analyzing the efficiency of services by comparing the level of the programme performance indicators and the level of their funding.

Such activities may have both short- and long-term economic and social impacts.

Stage 3. Identification of gender-specific issues, goals and objectives of GRB

After a detailed gender-based budget analysis, it is very important to identify gender issues leading to gender inequality in the area or its exacerbation.

The activities at this stage seek to:

- identify the existing gender inequality (in terms of the budget) and political decisions and measures exacerbating such inequality;
- formulate the gender-specific purpose and objectives of the budget policy aimed at addressing gender-specific issues in the most effective way (in terms of the payoff of budget resources per unit of a budget service).

Formulating the gender-specific goals and objectives of the budget policy leads to determining those responsible for promoting the gender equality policy. This approach will, at a later stage, allow calculating the actual cost of achieving the gender-specific goals and objectives.

The indicators budget expenditures efficiency are key for making decisions on the allocation of budget funds on the basis of the gender-based analysis as their scope is always limited as compared to the needs.

Stage 4. Formulation of the gender-sensitive budget proposals and estimation of the cost of their implementation

Unlike the previous stages providing for a variety of analyses and data collection, this step is directly aimed at developing a gender-responsive budget for an area/program. It seeks to formulate political steps to address the abovementioned issue(s). This stage estimates the necessary expenditures and plans the measures giving the public an opportunity to participate in monitoring the use of funds allocated through the budget. This activity is comprised of three interrelated steps:

- determining activities within the budget of a sector/programme contributing to the achievement of gender equality;
- costing gender equality;
- identifying the structure of responsibility and financing.

4.1. Determining activities within the budget of a sector/ programme contributing to the achievement of gender equality

In terms of achieving the goals of gender equality, it is important that the funds manager's programme should both reflect their main priorities and indicate the gender-specific purpose. This information should be also indicated in the budget programme passports and budget requests of the key funds managers. This stage also envisages planning several (1–3) specific measures aimed to reduce or eliminate the inequality and estimating the cost of their implementation.

The specific measures under GRB implementation may be aimed at:

- studying the needs of women and men of different age for the services rendered in the analyzed area;

- training civil servants, representatives of the relevant areas, NGOs and other interested bodies how to apply the GRB methodology and methods;
- developing/providing gender-sensitive services to the public;
- conducting gender-sensitive information campaigns in the area in accordance with the defined issues;
- monitoring and assessing the cost-efficiency and quality of service provision taking into account the gender mainstreaming and a number of other measures;
- other goals.

When formulating the action plan, it is necessary to take into account gender indicators underlying the evaluation of the efficiency of budget funds spending intended to reach the goals and objectives of ensuring gender equality.

The indicators within the gender-responsive budgeting should:

- provide an overview of the actual situation of women and men;
- reflect the extent to which the budgets are covering the specific needs of different target groups;
- provide information to the target groups on the efficiency of financial management;
- identify the current issues and trends in relation to ensuring gender equality.

4.2. Costing gender equality

Costing is the process of arriving at the cost of carrying out each activity separately or all activities as a whole. In addition, it is necessary to determine the number of beneficiaries disaggregated by sex, calculate the cost per unit and, finally, determine the necessary budgetary resources for each measure. It is also important to consider the special aspects of price formation in the relevant service sector. Moreover, this method should be applied using the concept of “fair value” in terms of both the legislation and cost recovery.

The total cost of allocations is estimated based on calculating the amount of such expenditures:

- expenditures on staff and remuneration (including all salary raises envisaged by the legislation);
- overhead costs of services/programmes/measures;
- cost of utilities (including rate changes stipulated by law).

- The application of the modern methods to estimate the cost of services is conditioned by the market transformation of the society. The latter fundamentally changes the environment so the service cost must:
- meet the market demand and supply;
- ensure the recovery of the costs for service delivery.

4.3. Identifying the structure of responsibility and financing

One of the main features of GRB is a direct connection between the programme and its implementer responsible for programme development, implementation and financing. Organizing such work is fundamental in terms of ensuring the fulfilment of budget programmes according to the goals set. Thus, it is important to define the responsible implementer of a budget program. It may be the key spending unit, including under the budget programmes implemented by its staff, and/or the spending unit of a lower level implementing the budget programmes in the system of the key spending unit. The status of budget programme implementers is defined in the *Instruction on the Status of Responsible Budget Programme Implementers and Their Participation in the Budget Process* approved by the Decree of the Ministry of Finance of Ukraine as of December 14, 2001 No. 574¹⁷.

Nowadays, the Department for Family, Youth and Sports (the Department of Social Welfare in some regions) is responsible for carrying out and funding the gender equality measures, however, no Department has an actual independent impact on the activities of all units and the relevant control function. All implementers should submit budget requests and determine those responsible for gender-sensitive measures. The gender-based indicators in the budget should be included in the package of budget documents submitted for approval. Such an approach will facilitate, *inter alia*, the systematization and accessibility of information on budget spending for gender equality.

17. The Budget Code of Ukraine – Scientific and Practical Comment. Article 20. – [electronic resource]. – available at: <http://www.e-reading.club/book.php?book=1002290>

Stage 5. Assessment of the gender impact of the planned budgetary measures

Measuring the degree of impact resulting from the spending of state funds on the implementation of objectives set is a key element of GRB. The main question in assessing the gender impact of the planned budgetary measures is whether the relevant (adequate) measures are taken to achieve the goal. The starting point for this assessment is comparing the available resources and services.

Analyzing the gender impact of interventions caused by gender-responsive budgeting involves the study of the impact of the proposed budget allocations on social and economic opportunities for women and men and includes:

- analysis of the socio-economic impact on specific gender groups;
- analysis of possible losses in case of non-implementation of the proposed interventions;
- risk analysis during the implementation of a planned intervention.

The gender impact of the planned budgetary measures should be assessed annually based on the reports on the activities of state institutions with the focus on the achieved results and the spending efficiency of budget funds, and not only on the indication of the targeted and full use of the budget, which is usually the case. Such reports in future should be included in the draft law on the budget as mandatory analytical material.

ANNEX 2

COSTING GENDER EQUALITY (UKRAINIAN EXPERIENCE)

There are different approaches to costing gender equality policies. The methodology applied in Ukraine is based on the conceptual approaches to costing gender equality providing for the evaluation of the planning of measures necessary for the development and focusing on the estimation of funding necessary to achieve them. The forecasted expenditures may serve as a guide for donors and policy and strategy developers as regards the degree of increase in the available resources aimed to achieve the development goals¹⁸.

1. Methodological approaches to costing gender equality

The objective of costing gender equality is as follows:

- identify the specific measures needed to achieve the GE goals;
- assess the financial resources and actions necessary to implement the measures;
- independently consider the resources needed for development;
- define the specification of goals contributing to the implementation of the gender equality priorities.

In this context, the key concepts include the **cost of services, the structure of available services, their affordability and quality**.

The gained experience of costing gender equality deserves attention.

The basis of the costing methodology is an approach to the distribution and accounting of the **direct, indirect and overhead costs**.

Taking into account the gender perspective allows classifying the area/program/project as gender-focused, gender-neutral or gender-blind (discriminatory). The classification may be based on the goals

18. Investing in sustainable development: needs assessment for achievement of the Millennium Development Goals. Full report. - Dushanbe, 2005.

and objectives defined by the area/program/project as well as by the types of services provided to consumers. This division allows separating the expenditures aimed to achieve gender equality. All expenditures should be considered in terms of their impact on the achievement of gender policy priorities with a view to determining their cost. To identify and estimate the expenditures on gender-specific needs, that is to determine the gender-specific expenditures, is key in this context.

The **gender-specific expenditures** are amounts allocated for the activities meant for attaining gender equality within both the gender equality programme framework and the gender-specific services provided to the population.

To assess the actual expenditures aimed to achieve gender equality, it is necessary to distinguish between **direct, indirect and overhead costs**. As in terms of “content”, not all expenditures can be attributed to those focused on carrying out the gender-specific objectives. This concerns the **overhead costs** which include ancillary services, for example, the costs of utilities, energy, communications etc.

All other expenditures within the gender-oriented activities, logically, may be attributed to the gender-specific expenditures. Moreover, the clear definition of gender-specific goals and objectives to be achieved within an area/program/project will help attributing the expenditures to direct ones, i.e. seeking to attain a direct objective, or indirect ones:

Table 5.

COSTS FOR GENDER EQUALITY

Type of Costs	Focus on GE goals	Example of Gender-Specific Expenditures
Direct costs for gender equality	Aimed at achieving specific goals and objectives of gender equality or focused on the main target gender groups	- Crisis Centre’s expenditures associated with providing assistance to the victims of domestic violence - expenditures on purchasing diagnostic equipment for the implementation of the Reproductive Health Program

Indirect (distributed) costs for gender equality	Focused on other interested parties, in addition to the target groups, or at achieving gender equality within the target programmes	<ul style="list-style-type: none"> - expenditures on a training on gender education for civil servants - consultations for the Employment Centre on setting up one's own business aimed at levelling the opportunities of different gender groups in the labour market
Overhead costs	Not directly aimed at achieving gender equality	<ul style="list-style-type: none"> - expenditures on rent, utilities, maintenance of fixed assets and equipment used for the provision of social services etc.

As already stated, it is important to distinguish between the services provided under the Program and the measures implemented within the Program. Thus, it is necessary to clearly define whom the expenditures focus on. If the expenditures on services are aimed directly at gender equality with regard to key target groups, they should be considered as direct; if the expenditures on the services focus on other beneficiaries, they should be attributed to indirect costs (e.g. "quotas" for women entrepreneurs within the *Buy the Made-In-Lviv* exhibition-fair).

The proposed approach also provides for analyzing the programmes funding as regards the allocation of funds on the specific needs of the consumers and implementers. Thus, this allows forecasting an efficient use of funds which currently becomes increasingly significant for both the Ukrainian budget and the donors interested in the efficiency of the resources mobilized to attain the development goals. The information on the cost of integrating gender equality into programmes and policies in general is important for both the state and the international donor community, especially when it comes to the areas of assistance¹⁹.

2. Costing gender equality

As part of costing gender equality, it is necessary to assess the extent of interventions needed to achieve the goals set and to identify specific actions aimed at achieving these goals. Costing the implementation of these measures underlies any model of such assessment.

19. Gender responsive budgeting and women's reproductive rights. - UNFPA and UNIFEM, 2006. – Available at: http://eeca.unfpa.org/sites/default/files/pub-pdf/Gender%20responsive%20Budgeting%20and%20Women's%20Reproductive%20Rights_Resource%20Pack_Rus_Nov%202010_printed%20by%20Leader%20Art_inside.pdf

It is worth remembering that gender equality is usually not a priority when formulating and implementing budget programmes and projects, so the costing should be based on the results of the quality gender-based analysis of areas/programmes/projects. This approach will provide the necessary arguments for the allocation of funds for carrying out the planned interventions aimed at eliminating the gap between the actual situation and the gender equality goals.

To estimate the **total** expenditures on the selected gender equality goals within a specific area/program/project, it is necessary to determine the AMOUNT for ALL the activities, projects, actions, efforts planned with a view to attaining the goal and objectives set. Thus, the **total cost of expenditures** on the area/program/project is as follows:

$$TCE = \sum_{i=1}^n DCGE_i + ICGE_i + OC_i$$

where:

TCE	Total cost of expenditures	
DCGE	Direct costs for gender equality	The sum of all costs for gender-specific services/activities aimed at achieving gender equality
ICGE	Indirect costs for gender equality	The sum of all costs for gender equality within the provided services/activities
OC	Overhead costs	The sum of all ancillary costs associated with the provision of services/activities

The **costing for specific services and activities (CS(A))** should be carried out according to the guidelines, regulations and standards applicable in a particular area. Given that the social sector, in terms of goals, is similar to the gender equality goals, it is reasonable to apply the approaches used in social work. The methodology of costing rehabilitation services provided to the disabled and disabled children by the rehabilitation facilities²⁰ may serve as an example. It should be noted that other costing approaches methods, such as accounting standards, division into direct, indirect and overhead costs, are based on somewhat different principles without linking them to the programme goals.

20. The single uniform methodology of costing for medical services, outpatient and inpatient treatment [Electronic resource]. – Available at: <http://www.apteka.ua/article/143330>

In view of some problems with accumulating information on programme expenditures and the fact that these expenditures are usually not related only to financing exclusively the gender equality goals, the estimation of indirect costs is not obligatory. However, if the allocation of expenditures within the programme is not taken into account, the analysis shall:

- provide an underestimation of the actual contribution to achieving gender equality as a significant amount of expenditures are financed from the national sources (particularly the personnel costs);
- provide the underestimation of the total expenditures/needs in resources for gender equality if other costs, such as transportation costs, can be financed at the expense of other programmes.

Thus, taking no account of the indirect costs will not make it possible to determine a real share of funding used directly for achieving gender equality.

With this in mind, it is expedient to use the generalized formula **to calculate the direct and indirect costs for gender equality:**

$$D(I)CGE = \sum_{i=1}^n CS(M)_i$$

where:

D(I) CGE	Direct/indirect costs for gender equality
CS(M)	Costs for services/measures aimed at achieving gender equality and/or meeting the needs of key target groups
n	Number of services/measures

To define clearly the programme goals is an important aspect of formula application. Programmes usually offer services which are not necessarily fully aimed at realizing gender equality. Such measures tend to cover the related issues, that is only a certain part of funds is spent on gender equality. Therefore, it is important to consider what specific costs may and may not be classified as gender-sensitive.

Table 6.

EXAMPLE OF CLASSIFYING TYPES OF COSTS

Type of Costs	Classification by GE goals	Classification by GE
Costs for personnel, trainers, gender policy trainers	100% is used for gender-sensitive goals	Direct costs for gender equality
Costs for transporting a portable mammography device		
Labour costs for teachers giving gender equality lessons etc.	Costs that are not specific for the GE goals and are used by various programmes or measures by less than 100 %	Indirect (distributed) costs for gender equality
Costs for studying boys'/ girls' needs as part of creating teen clubs under the juvenile crime reduction programme	The share of costs related to the GE is difficult to determine, however, the GE issue is regarded as auxiliary and costs are focused on specific gender groups	Indirect (distributed) costs for gender equality
Costs for transportation services of the Crisis Centre		
Costs for the transportation of event's participants	Not directly related to GE	Overhead costs

Thus, with this in view, the costing formula is as follows:

$$CGE = \sum_{i=1}^n DCGE_i + ICGE_i - OC_i$$

where:

- CGE Costs for gender equality
- DCGE Direct costs for gender equality
- ICGE Indirect costs for gender equality
- OC Overhead costs

Table 7.

EXAMPLE OF COSTING THE WORKSHOP INTENDED
TO RAISE EXPERTS' AWARENESS OF HOW TO ENSURE
EQUAL RIGHTS AND OPPORTUNITIES FOR WOMEN
AND MEN

Description of Costs	Unit	Cost Per Unit	Number of Units	Total	%
Direct costs				15400	78
Fees of involved experts (2 persons)	hour	100	16	3200	
Stationery expenses for participants	UAH/person	10	20	200	
Costs for participants: accommodation/meals (2 days), etc.	person	300,00	20	12000	
Overhead costs				4400	22
Leasing the premises and equipment	hour	150	16	2400	
Travel expenses of participants	person	100,00	20	2000	
TOTAL COSTS				19800	100

The above example takes into account a complete list of needs, and the total amount of costs for gender equality is 78%. The gender-specific costs in this example are direct.

3. Application of the automated costing tool based on a specific example

The costing tool was created in Microsoft Excel, which allows automating the process. The tool includes the Microsoft Excel formulae, macros and hyperlinks, organized tabs and buttons, and the minimum requirements are as follows:

- Office 2003 or a later version
- 256 MB RAM
- Basic knowledge of Microsoft Excel.

To perform the costing, all costs are grouped by specific types in the following categories:

A. Personal costs

- B. Programme costs
- C. Administrative costs
- D. Equipment and materials

In addition, each category offers an opportunity to fill out the data in accordance with specific conditions, namely subcategories.

Table 8.

CATEGORIES OF COSTING

Category	Subcategories
A. Personal costs	A.1 Salaries with accruals A.2. Payment under agreements
B. Programme costs	B.1 Educational activities (4 and more hours/day) B.2 Other activities (less than 4 hours/day) B.3 Publications B.4 Studies B.5 Advertising
C. Administrative costs	C.1 Consumables C.2 Transportation costs C.3 Travel (per diem) C.4 Utilities C.5 Replication
D. Equipment and materials	D.1 Materials D.2 Transportation costs (lease) D.3 Rental of premises D.4 Rental of equipment

The User must carefully enter the data required for costing. Each sheet, depending on the type of costs, contains certain formula calculations.

To use the tool, the User will be prompted to specify the number of people to be covered (e.g. the number of social workers covered by the training program), the number of employees involved in view of the needs of each Project component (e.g. the number of teachers needed for each training module).

All costs are presented as costs per unit in the selected currency.

All cells are calculated automatically. The cells contain formulae for calculation. This document envisages the notification of error or incorrect results. The User can go back and make amendments.

Figure 3.

EXAMPLE OF COSTING BY 'EDUCATIONAL EVENTS' SUBCATEGORY

Costing Gender Equality

State Programme "Ensuring Equal Rights and Opportunities for Women and Men till 2016"

B. Programme Costs

B1. Activities

№	Activity	Information			Бюджет на участника					Maximized savings			Total	
		Number of participants	Invited experts	Number of days	Cost of meals/ one person (1)	Cost of meals	Cost of accommodation / one person (2)	Cost of accommodation	Honorarium of experts (3)	Printing (4)	Rent of premises 100 sq.m (5)	Rent of equipment (6)		Travel costs (7)
B.1.1	Training on gender mainstreaming for CSOs leaders (12 one-day sessions)	25	4	12	50	15 000.00			17280	1000	12 000.00	8 000.00	0	51280
B.1.2	Training on gender mainstreaming for public servants (2 days)	25	2	2	50	2 500.00			17280	1000	2 000.00	1 000.00		23780
B.1.3	Training for specialists on equal rights and opportunities for women and men (26 two-days sessions)	25	2	54	50	67 500.00	250.00	162 500.00	38880	1000	54 000.00	27 000.00	9000	355880
						0.00		0.00	0	0	0.00	0.00	0	0
						0.00		0.00	0	0	0.00	0.00	0	0
						0.00		0.00	0	0	0.00	0.00	0	0
						0.00		0.00	0	0	0.00	0.00	0	0
						0.00		0.00	0	0	0.00	0.00	0	0
	Всего					85 050.00		162 500.00	73 440.00	3 8880	68 000.00	34 000.00	5 000.00	430 940.00

The following costs should be taken into account:
1 - costs of meals for one person - 50 UAH
2 - costs of accommodation (including breakfast) - 250 UAH
3 - costs of one hour of expert's work - 45 UAH; working day - 8 hours
4 - printing costs for one participant - 40 UAH
5 - rent of premises for one day - 1000 UAH
6 - rent of equipment for one day - 500 UAH
7 - travel costs for one participant - 200 UAH

The costs for other measures, administrative costs, costs for research and methodology development etc. are estimated in a similar manner. The variation of sections can be arbitrary and depends on the particular Program, area at which it is directed, and specific stipulated measures.

The costs within the estimation must be structured according to the proposed distribution and subsequently classified as direct/indirect costs for gender equality.

After the User enters all the data required for costing, the information entered in the previous sheets will be reproduced in the sheet 'Estimate', reflecting all the activities/services by the items of costs.

Figure 4.

EXAMPLE OF COSTING ('ESTIMATE')

Programme

**"State Programme on Ensuring Equal Rights and
Opportunities for Women and Men till 2016**

**Section VI. Strengthen capacity of specialists on gender
equality**

Direct costs for gender equality		860 060	80%
Indirect costs for gender equality		0	0%
Overhead costs		212 900	20%
	Costs		TOTAL
A.	Staff costs (salary)		
A.1.	Salary with taxes (100%)		0,00
A.2.	Payments on contracts		0,00
A.3.		
	Total		0,00
B.	Programme costs		
B.1.	Trainings (4 and more hours/day)		765 800,00
B.2.	Other activities (less than 4 hours/day)		209 160,00
B.3.	Publications		0,00
B.4.	Research		18 000,00
	Total		1 072 960,00
C.	Administrative costs		
C.1.	Stationary		0,00
C.2.	Travel		0,00
C.3.	DSA		0,00
C.4.	Communal payment		0,00
C.5.	Copying		0,00
	Total		0,00
D.	Equipment		
D.1.		
D.2.		
	Total		
	TOTAL		1 072 960,00

The accurateness of the result depends on the completeness of entered information on the cost for each item of the Programme estimated. In addition, the top column will reflect the distribution of

direct, indirect and overhead costs for gender equality.

This sheet provides a picture of the overall percentage of costs aimed within the program/project at gender equality. At this stage, given an unsatisfactory result, there is an opportunity to review the approaches to resource allocation or to set an objective to review the goals/objectives/activities of the program/project.

On completing the costing, the results will be grouped in the 'Summary of Costs'.

Figure 5.**EXAMPLE OF COSTING ('SUMMARY OF COSTS')**

Programme
"State Programme on Ensuring Equal Rights and
Opportunities for Women and Men till 2016
Section VI. Strengthen capacity of specialists on gender
equality

Direct costs for gender equality	1 072 960
Indirect costs for gender equality	860 060
Overhead costs	212 900

PROGRAMME ACTIVITIES

Activity		Description
Trainings	B 1.1	Training on gender mainstreaming for civil society leaders (1 day)
	B 1.2	Training for public servants
	B 1.3	Training for specialists on gender equality
Other activities	B 2.1	Seminar for governmental authorities to increase capacity on gender equality
Publications	B 3	Design and publish bulletins
Research	4	Designing of gender studies curricula for public servants

This sheet allows the User to get information on the total cost of the programme, the list of proposed measures and the amount of funds aimed to achieve gender equality. In fact, this is an action plan that may serve as annex to the program/project.

The presented estimation was carried out as part of the testing of the

costing for selected gender equality priorities. In this regard, it was necessary to perform the following interrelated tasks:

- to estimate the total amount of costs required to achieve the objectives set by the programme;
- to determine the share of costs for the realization of gender equality within the chosen priority.

UN WOMEN

UN Women is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide.

UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.

FRIEDRICH EBERT FOUNDATION

The Friedrich-Ebert-Stiftung (FES) is the oldest political foundation in Germany with a rich tradition in social democracy dating back to its foundation in 1925. The foundation owes its formation and its mission to the political legacy of its namesake Friedrich Ebert, the first democratically elected German President.

The work of political foundation focuses on the core ideas and values of social democracy – freedom, justice and solidarity. This connects us to social democracy and free trade unions. As a non-profit institution, we organize our work autonomously and independently.



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