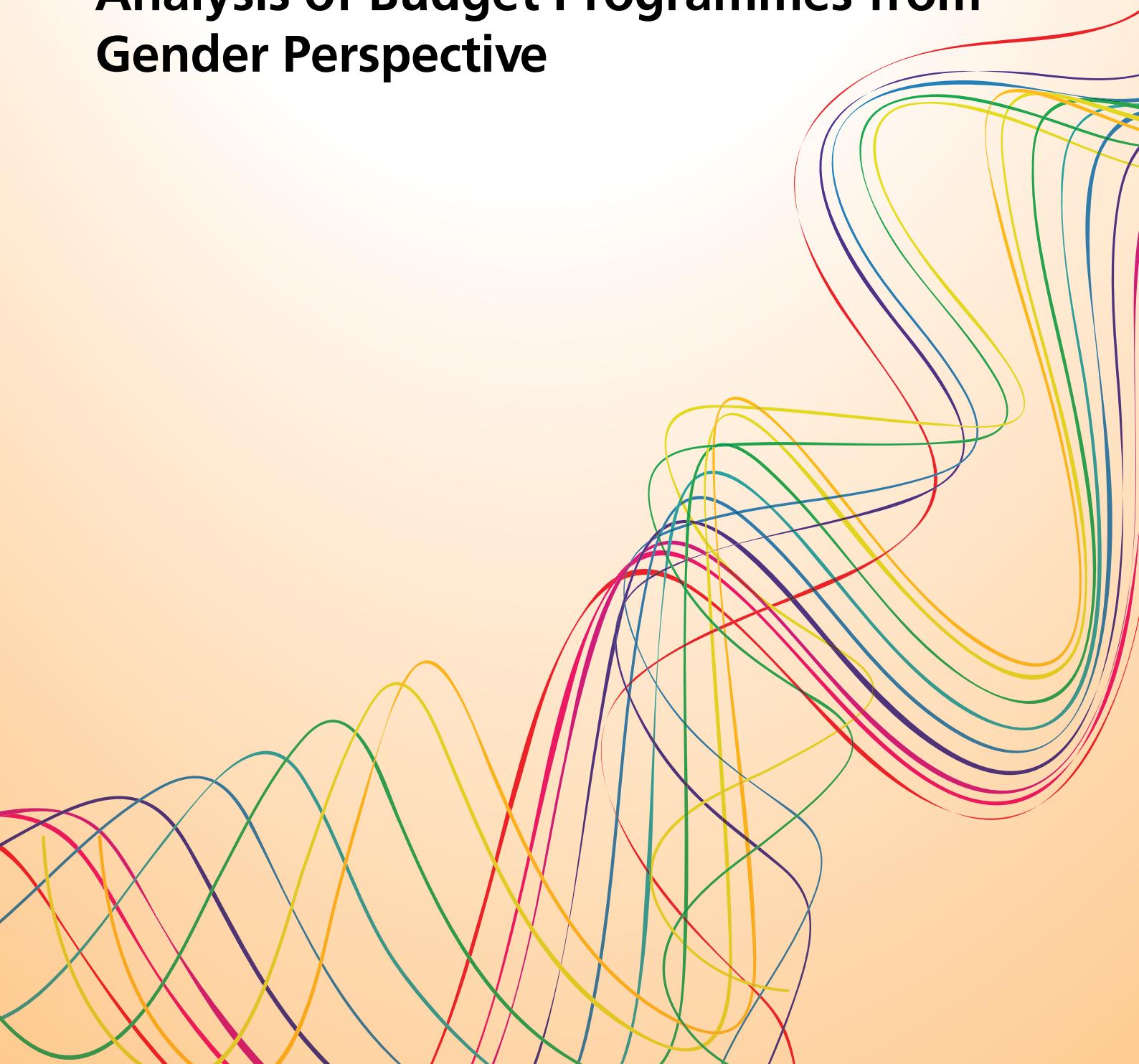


Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective





CONTENTS

INTRODUCTION	4
SECTION 1. Theoretical Framework of Gender Responsive Budgeting.....	5
1.1. Essence of Gender Responsive Budgeting	5
1.2. Regulatory Environment for Gender Responsive Budgeting	6
1.3. Advantages of Gender Responsive Budgeting	8
SECTION 2. Main Components of Gender Responsive Budgeting Work.....	11
SECTION 3. Steps on How to Carry out Gender Budget Analysis	13
1. Step 1: Identifying gender issues in the sector: situation analysis	14
2. Step 2: Baseline: Collecting information about programmes you want to analyze.....	15
3. Step 3: Conducting gender analysis of programmes / activities / services	15
4. Step 4: Conducting gender analysis of related budget allocations	17
5. Step 5: Developing objectives and recommendations to improve gender equality.....	18
6. Optional element: Assessing gender impact of planned budget activities.....	19
7. Documenting results of gender budget analysis	20
SECTION 4. Moving from GRB Analysis to changes in budgets and policies	20
Optional step: Assessing gender impact of planned budget activities.....	20
Annex 1: Example to illustrate steps of analysis	20
Annex 2: Check list: Main questions for analysis.....	27
Annex 3: Material and reports on gender equality in Ukraine	29
Annex 4: Glossary	30



INTRODUCTION

The purpose of this manual is to provide public officials working on gender budget analysis a simple tool on how to carry it out. While Gender Responsive Budgeting (GRB) involves a full process from analysis of budget programmes from a gender perspective to integration of gender perspectives throughout the budget process, this manual is focused on providing a guideline for carrying out the analysis which is a basis and starting point for further work to make policies and budgets more gender responsive.

The manual is a collaborative effort between three international organizations and projects with the joint objective to provide support to the introduction of Gender Responsive Budgeting in Ukraine. The SIDA-funded "Gender Budgeting in Ukraine" project, UN Women in Ukraine, and Friedrich Ebert Foundation in Ukraine developed a simple methodology of gender budget analysis, which can be used by public authorities at all levels of government as well as other interested parties for development and implementation of gender-responsive budget initiatives.

The manual contains recommendations on carrying out gender budget analysis and is recommended as a reference material in parallel to providing trainings or workshops for public officials to explain the process of analysis.

Structure of the Manual

Chapter 1 explains key notions of Gender Responsive Budgeting and highlights major advantages and benefits of integrating a gender perspective in programmes and budgets.

Chapter 2 highlights the main components of GRB work and gives an overview of the key steps of the gender budget analysis.

Chapter 3 explains each of the steps of the gender budget analysis.

The annexes contain additional useful material. Annex 1 illustrates the steps of the analysis with a concrete example from Vojvodina, Serbia, and Annex 2 provides a checklist that summarizes

helpful questions for each of the steps of the analysis. Annex 3 provides a list of useful materials, reports, and documents on equality between women and men in Ukraine. And finally, in Annex 4 the glossary provides explanations and definitions of key terms relevant in the context of GRB work.

INFORMATION ABOUT DEVELOPERS OF THE MANUAL

The **"Gender Budgeting in Ukraine"** Project (the GRB Project) is funded by the Swedish Development Agency (SIDA). It was preceded by a GRB pilot project in 2012/2013 on "Gender Responsive Budgeting on the local level", also funded by SIDA, which focused on gender budget analysis in selected oblast programmes, namely Youth and Education in Ivano-Frankivsk oblast and Sports and Physical Culture in Luhansk oblast with the goal to generate practical tools and experience at the oblast level¹. The current GRB project is being implemented in Ukraine in the five-year period 2014-18. The project aims to improve economic effectiveness of the budget expenditure by taking into account needs of people of both sexes. The government-approved Strategy for development of public funds management system outlines the key avenues for reforming the public funds management system (SFMS) in Ukraine for the period of 2013-17, which directly or indirectly mention necessity of introduction of gender-responsive budgeting.

Integration of GRB into the public funds management system in Ukraine will in time help improve the effectiveness of budget funds spending and the model of the state strategic planning. Moreover, GRB will facilitate balanced development of the society by addressing interests and needs of women and men, including from diverse social groups. The GRB project in Ukraine was initiated by the Ministry of Finance of Ukraine (MoF), which demonstrates commitment and understanding of the importance of GRB in enhancing the ongoing public finance reform.

1. The results of the pilot project are summarized in SIDA (2013), Gender Mainstreaming in Ukraine Project. Gender Responsive Budgeting at local level in Ukraine. Results from a pilot project in selected oblasts: Ivano-Frankivsk Oblast and Lugansk Oblast, editor: Elisabeth Klatzer.



While the Ministry of Finance will be the primary beneficiary leading the GRB process, the project will also cover relevant line ministries, the Autonomous Republic of Crimea, all oblasts and cities of Kyiv and Sevastopol. The project will also establish cooperation with other donors and projects in the field of gender equality and PFM to ensure linkages and synergy in achieving results.

In 2011, **Friedrich Ebert Foundation (FES) in Ukraine** began implementing the project "Gender Budgeting on the Local Level." This project aimed to develop recommendations and provide tools for introduction of the gender component to the budgeting process.

The project envisaged conducting of the gender-based analysis of the state and local budgets, separate target and budget programmes and development of gender budget initiatives based on its results. Since 2012, the Foundation began cooperating with UN Women in Ukraine, which has been supporting practical implementation of these initiatives. The project was being implemented in partnership with city councils and local NGOs.

Within the framework of the project, 12 gender-responsive initiatives were initiated and implemented at the level of territorial city communities in different regions of Ukraine. The initiatives covered the spheres of education, healthcare, culture and art, sports and housing². The project created an opportunity to accumulate Ukrainian experience of implementation of GRB, evaluate its usefulness as a tool to address community-level issues, as well as to develop local methodological approaches to gender responsive budgeting. Moreover, regional project partners, who were conducting gender budgeting analyses, have established a think tank "Gender Strategies and Budgeting Desk."

UN Women is implementing in Ukraine the programme on "Increasing Accountability in Financing for Gender Equality" (FfGE), planned for 2011-2015. This program is being implemented in

15 countries³ in close partnership with the European Commission (EC), ITC/ILO, and the government of Spain. This programme was developed in response to calls from gender equality advocates for increased accountability for implementation of gender equality commitments in economic policies and financing decisions related to aid and domestic resources. The programme aims at increasing the volume and effective use of aid and domestic resources to implement national commitments to gender equality and women's empowerment. Building on the results of collaboration in the area of gender responsive budgeting and aid effectiveness carried out over the past years. The specific programme objectives are:

- To strengthen national action plans for gender equality so that they have defined targets, financing and implementation arrangements aligned with national planning and budgeting processes.
- To strengthen capacity and accountability of national governments to implement gender equality commitments and address women's priorities in national planning, budgeting systems and programming.
- To strengthen capacity and accountability of donors and stakeholders in aid coordination mechanisms to achieve commitments towards gender equality in stable and fragile countries.

SECTION 1. THEORETICAL FRAMEWORK OF GENDER RESPONSIVE BUDGETING

1.1. ESSENCE OF GENDER RESPONSIVE BUDGETING

Gender Responsive Budgeting (GRB) is a tool that aims at integrating gender perspectives in the budgeting process. It should be viewed as an influential element of managerial activities related to development of budgets of different levels, which provides important information to

2. More on the project can be found in a publication <http://library.fes.de/pdf-files/bueros/ukraine/09511.pdf>

3. Ethiopia, Haiti, Honduras, Jordan, Kyrgyzstan, Nicaragua, oPt, Senegal, Ukraine, Cameroon, Tanzania, Nepal, Peru, Bolivia, and Rwanda.



specialists making decisions about allocation of budget funds.

This approach was developed in the 1980-ties. Nowadays, GRB in this or that form is being practiced in many countries in all continents. In Europe, GRB is implemented in EU and non-EU countries, including in countries in transition.

Developing gender-sensitive budgets makes it possible to see how the budget revenues and expenditures impact the socioeconomic status and opportunities of women and men as well as the aspects of equality between women and men in the country. As a public finance management tool, gender responsive budget analysis allows to determine how and to what extent the state policy affects diverse groups of men and women as service consumers, infrastructure users, and taxpayers. It is gender-based analysis in its core that creates a foundation for implementation of the principle of equal opportunities for women and men in all spheres and enables a sustainable development of the society. It is worth mentioning that gender-based analysis considers not only the disaggregated data on women and men, it attempts to include other relevant social categories, such as age, socioeconomic background, location, educational level and others as long as data is available.

There are different approaches to introduction of GRB. But what this method always has at its core is women's and men's actual needs and interests, which, in their turn, have to be equally taken into account in the process of budgeting at the central and local level. Such approach is important as women's and men's priorities and strategic and practical needs can differ. Moreover, taking gender differences into account makes a budget more effective, fair, and transparent and promotes higher rates of economic growth and poverty reduction.

As an approach integrating socioeconomic aspects, gender responsive budgeting enhances the public finance processes and tools by ensuring the availability of relevant information about outputs and outcomes in order to facilitate

effective and efficient management and decision making in regard of collection and allocation of state resources at all levels.

1.2. REGULATORY ENVIRONMENT FOR GENDER RESPONSIVE BUDGETING

Ukraine has a firm legal basis on gender equality principles. Among the key regulatory acts aimed at securing equal rights and opportunities for women and men, is the Constitution of Ukraine (adopted in 1996), which guarantees equal rights between women and men. Article 24 guarantees equality of rights and freedoms for all citizens of Ukraine. According to it, equality of the rights of women and men shall be ensured by providing women with opportunities equal to those of men in public, political and cultural activities, in obtaining education and in professional training, in work and remuneration for it; by taking special measures for the protection of work and health of women; by establishing pension privileges; by creating conditions that make it possible for women to combine work and motherhood; by adopting legal protection, material and moral support of motherhood and childhood, including the provision of paid leave and other privileges to pregnant women and mothers. In development of these provisions of the Constitution, on September 8, 2005, the Law of Ukraine on Ensuring Equal Rights and Opportunities of Women and Men was adopted, which became the key regulatory act directed at achieving parity in the status of women and men in all spheres of the society and at eradication of sex-based discrimination.

As a part of implementation of the Law of Ukraine on Ensuring Equal Rights and Opportunities of Women and Men, which determines the key directions of the governmental gender policy, the following documents were developed and adopted:

- «State program on consolidation of gender equality in the Ukrainian society for the period till 2010» in 2006,



- «State program on ensuring equal rights and opportunities of women and men for the period till 2016» in 2013.

They outline the obligations and priorities in regard of gender equality, which the budget-funded programmes are bound to strive to achieve. Moreover, Article 4 of the Law of Ukraine on Ensuring Equal Rights and Opportunities of Women and Men envisages gender and legal expert examination of current legislation and draft legal acts. This secures grounds for gender-based analysis of the budget and the budget programmes.

It also should be mentioned that Ukraine ratified a number of international legal instruments on ensuring equality of women and men and overcoming all forms of discrimination. For instance, Ukraine is a member of the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) as well as of the Beijing Declaration and the Beijing Platform of Action. While CEDAW does not contain a specific provision on budgets, CEDAW principles require that women have both formal and substantive equality. And the Platform of Action makes specific reference to using budgets for the advancement of women. In chapter VI (Financial Arrangements) of the Platform of Action clause 345 includes a specific reference to GRB:

"Financial and human resources have generally been insufficient for the advancement of women. This has contributed to the slow progress to date in implementing the Nairobi Forward-looking Strategies for the Advancement of Women. Full and effective implementation of the Platform for Action, including the relevant commitments made at previous United Nations summits and conferences, will require a political commitment to make available human and financial resources for the empowerment of women. This will require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men. To implement the Platform for Action, funding will need to be identified and mobilized from all

sources and across all sectors. The reformulation of policies and reallocation of resources may be needed within and among programmes, but some policy changes may not necessarily have financial implications. Mobilization of additional resources, both public and private, including resources from innovative sources of funding, may also be necessary" (United Nations, 1995: clause 345).

Besides, Title V of the EU-Ukraine Association Agreement (Economic And Sector Cooperation) contains Chapter 21, "Cooperation On Employment, Social Policy And Equal Opportunities," which specifies that 'the Parties shall strengthen their dialogue and cooperation on promoting ...gender equality and anti-discrimination."

Thus, international legal commitments entered by Ukraine include a legal obligation and basis for gender responsive budgeting. Moreover, despite the fact that the Ukrainian legislation does not directly mention GRB, its legal and strategic framework contains enough elements that form a sound legal basis for work in this direction. For instance, some provisions of the Ukrainian Budget Code directly relate to key GRB principles, namely fair distribution of resources among women and men and transparency of budgets. Among others, the budget principles enshrined in Article 7 of the Budget Code include the following principles of the budget system:

- principle of fairness and impartiality: the budget system of Ukraine is based on the principles of fair and unbiased distribution of public wealth among citizens and territorial communities;
- principle of transparency and publicity: informing general public on preparing, deliberating, approving, and executing the state budget and local budgets, as well as exercising control over the execution of the state budget and local budgets.

Thus, the current legislation offers a sound basis of legal obligations and commitments for the integration of gender perspectives in the budgeting processes of Ukraine.



1.3. ADVANTAGES OF GENDER RESPONSIVE BUDGETING

GRB's potential is significant, and its implementation carries with it numerous advantages. As experience of many countries proves, GRB facilitates improvement of:

- effectiveness of public expenditure,
- quality of programmes and services for the population,
- engagement of public in the budgeting process,
- rates of the economic development of the territories.

Besides, GRB can serve as a tool to improve effectiveness of international aid. Some of the advantages this method brings are presented below in a generalized form.

Enhancing economic growth and well-being

Gender equality is not just a fundamental human right; achievement of gender equality brings with it tremendous socioeconomic consequences. Several studies have shown that diminishing gender inequality has many positive effects and leads to higher growth rates. For instance, the monitoring report of the World Bank and International Monetary Fund (2007) shows that gender equality has a great economic value and helps achieve the developmental goals. It also emphasizes that expanding opportunities for women play a central role in this process and demand that the objective of achieving gender equality is transformed into a generally acknowledged goal, which requires technical expertise and funding. The study of the International Monetary Fund (IMF) "Women, Work, and the Economy: Macroeconomic Gains From Gender Equity", published in 2013, assesses losses in GDP per capita due to gender-based differentiation of the labour market and emphasizes the key significance of gender issues for macroeconomy. Taking this into account, it is expected that IMF's further work will also consider gender consequences of the programmes and activities being implemented.

These and other studies point out that securing equal opportunities on the labour market, creating equal access to means of production and raw materials makes it possible to make better use of the available human resources pool and increases yield of the women-owned companies. Thus, introduction of gender responsive budget initiatives aimed at achieving such goals would facilitate improvement of the population's welfare and higher growing rates of these countries' economies.

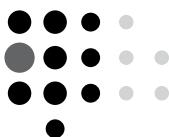
Increasing effectiveness of public spending and public policies

Application of gender responsive budgeting draws attention to the issues of gender policy, and gender-based analysis contributes to obtaining better information on the distribution of resources among male and female beneficiaries and the impacts of public policies and public spending. This provides a better, more evidence-based basis for decision makers and therefore will contribute to making sure that public funds are used more effectively. In its turn, identification of gender inequalities in the result of application of GRB facilitates changes in the legislation and policy, which constitutes a significant step in levelling the gender imbalance and improves.

Achieving gender equity / equality

Gender equity is an integral part of the general principle of equity, which means absence of any inequality or limitations of human rights of civil freedoms. Achieving gender equity requires equality of outcomes for women and men. This implies recognition that the needs, preferences and interests of women and men from diverse groups may differ. In its turn, this affects the way women and men can benefit from policies and budget allocations.

In the sphere of gender equity, it is impossible to achieve desired results for people of one sex and not achieve the same results for people of the other sex. This is why gender-responsive policy has to make sure that establishing equity between women and men is integrated into all spheres of decision-making. Thus, in order to achieve good results, gender responsive policies and



budgets can help improve delivery of services and implementation of other policies.

Advancement towards the realisation of human rights

Implementation of the gender policy is directly connected to enforcement of human rights, and gender relations depend outright on the general state of observance of human rights in the country. This is determined by a range of objective socioeconomic and political factors. Say, in the countries with a low level of economic development, formal equality is the only component of gender equality practiced: that is, when equal opportunities for women and men are codified *de jure* but *de facto* there are no resources to introduce specific measures to bring these provisions to life.⁴

Gender responsive budgeting seeks to measure the gaps between policy commitments with respect to human rights and women's rights instruments (including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the adequacy of resource allocation, and the outcomes of policies.

Monitoring of the achievement of policy goals

Gender responsive budgeting provides a tool for monitoring the extent, to which the international and national commitments on improving the equality of women and men as well as other policy goals have been achieved. GRB helps highlight gaps between international commitments (such as those established at the Fourth World Conference on Women in Beijing, as well as in national policy documents), and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets.

Also, gender mainstreaming in the national planning, budgeting, and M&E systems and tools can improve effectiveness of aid provided to countries by various international donor institutions. According to UN Women's estimates, to raise effectiveness of donor aid, GRB should

4. Onishchenko N. Gender studies in modern society: problems, facts, prospects/ N. Onishchenko, S. Bereza, L. Makarenko // Viche. - 2009. - No. 17

be applied to both donor and national processes of planning, budgeting, M&E, and to the joint coordination mechanisms to cover all channels such aid is provided through.⁵

Achieving good governance

The key characteristics of good governance are participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision⁶. Securing equal participation of women and men is a key prerequisite in all these processes. Moreover, good governance improves with the help of a transparent process of policy development with a wide participation of the community.

With the help of the GRB method, different points of view of diverse groups of citizens are presented at all stages of governance. The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance.

Enhancing accountability and transparency

By tracking how allocated money is spent, gender responsive budgeting increases both accountability and transparency of the budgeting process. Moreover, gender responsive budgeting promotes the availability of sex-disaggregated data plus access to information about programmes and the budget in general.

The practice of GRB in different countries shows the range of positive implications of GRB work:

- Improved budget procedures

Several countries adopted specific legislative changes to include gender perspectives in budgeting. For example, Austria and Belgium introduced GRB by specific changes in the budget

5. Integrating gender responsive budgeting into the aid effectiveness agenda reports.

6. Governance for sustainable human development: A UNDP policy document [Electronic resource]: United Nations Development Program (January, 1997). — Access mode: <http://magnet.undp.org/policy/default.htm>



law. Scotland introduced an equalities impact statement that highlights impacts of major policy reforms and public expenditures and revenue on gender equality.

- Enhanced knowledge and improved indicators and statistics

By conducting in-depth studies of specific gender issues like economic cost of parenthood or the financial situation of elderly women and men, Sweden significantly expanded the information on existing gender inequalities and included specific annexes to the budget.

- Improved basis for decision-making, reporting and disbursement

Many countries have adopted a form of GRB statements as part of their budget materials in order to highlight the impacts of a gender responsive budget. This greatly enhances the evidence available for budget debates. In France, an annual report on gender equality impacts of the budget is produced as part of the budget materials. In the city of Vienna, Austria, a Gender Budget Statement is submitted annually to the City Council with the draft budget and a Gender Budget Audit Statement is produced as an annex to the annual budget audit report.

This provides important information to the Council members who use it as a basis in budget deliberations and in debates on the budget audit.

- Improved expenditures to support gender equality

Based on a detailed analysis of public services and budgets, informed policy decisions can be made, which enhance the effectiveness and gender equality impacts of public spending. For example, in Albania the social benefit system was reformed in order to make sure women and men can benefit equally. Austria introduced specific targets of public spending on labour market programmes to effectively deal with labour market inequalities (like the re-integration of women in the labour market after the maternity leave and promotion of women working in technical fields).

- Improved design of taxes, tax breaks and tax credits

Specific analysis of impacts of gender on revenue gives grounds for improving revenue schemes as well. For example, in the UK, the disbursement of child care tax credits was changed to be paid to the main care-giver instead of the breadwinner.



SECTION 2. MAIN COMPONENTS OF GRB WORK

Gender Responsive Budgeting is an approach that involves working in a comprehensive way to integrate gender perspectives at all stages of the budget planning. Figure 1 presents an overview of main components of GRB work.

As illustrated in Figure 1, there are 3 main components of GRB work, namely:

- GRB analysis
- Making changes in programmes and budgets based on results of GRB analysis in order to facilitate gender equality
- Integrating GRB systematically in planning and budgeting processes in the central and local budgets

These components are all equally important and

are closely interrelated. The subsequent chapters of this manual will focus on component 1, explaining how to carry out GRB analysis.

Component 1: Gender Budget Analysis

The first component is crucial to establish a good basis for subsequent activities to improve the gender equality situation.

Gender budget analysis - an analysis of programs funded from budget on how they address the needs of different sexes and different social groups. As a result of gender budget analysis would be recommendations on improvements of budget programs, fiscal and sectoral policies, so that programs and policies respond better to the needs of different sexes and different social groups.

Gender budget analysis requires a set of steps. This set is defined as core steps of GRB analysis of specific programmes, sub-programmes and policy areas.

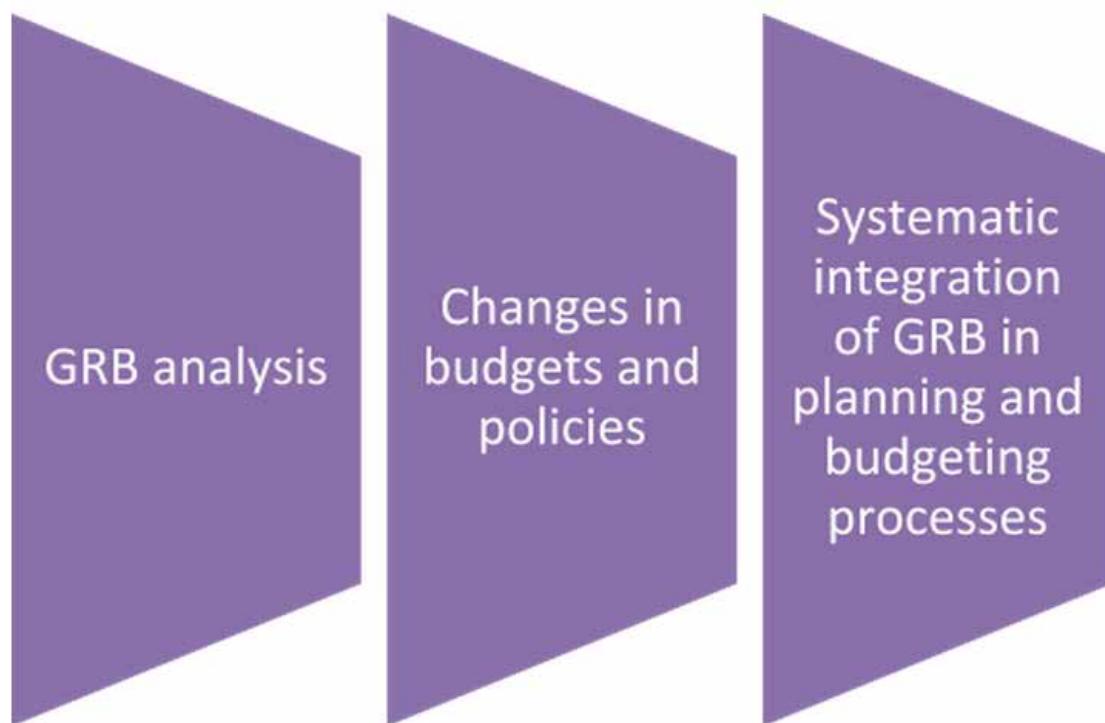
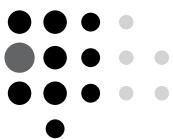


Figure 1: Main Components of GRB work



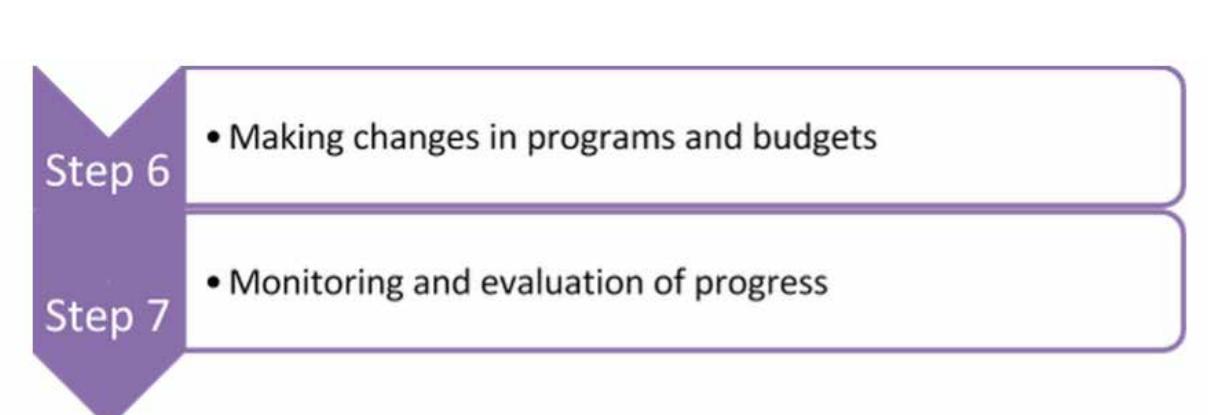
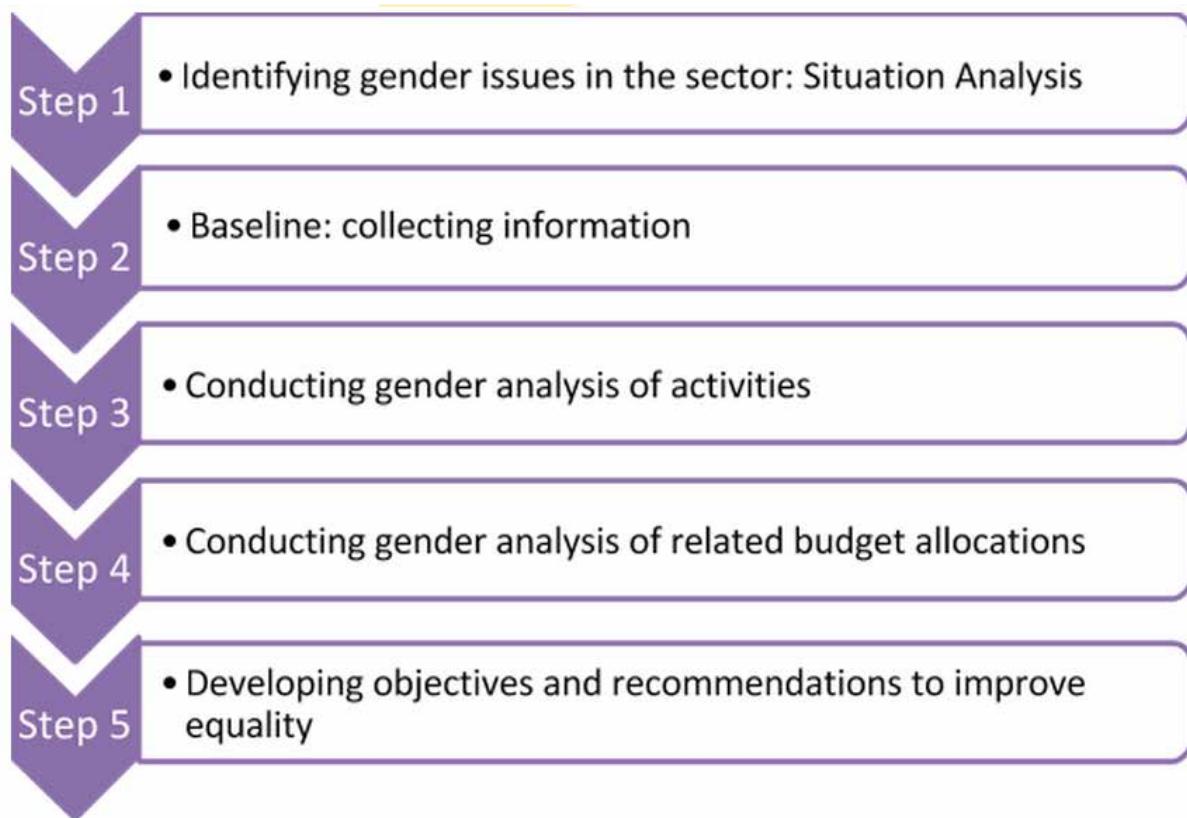
The underlying main question of GRB analysis is:

What impact do budgetary measures and related policies have on gender equality? Do they reduce gender inequalities, exacerbate them or leave them unchanged?

Figure 2 presents an overview of the key steps of GRB analysis. Each of these steps will be explained more fully in the next chapter.

Component 2: Reformulating policies and allocation of resources to achieve gender equality outcomes

The subsequent component of GRB work is implemented based on the recommendations developed as a result of the analysis of concrete sectors, programmes, or policies; its goal is to make sure that the recommendations and the necessary changes of activities, programmes or plans as well as changes in budgets are put in place.





These are important steps in making sure that results of analysis get translated into the necessary changes. Main questions at these stages are the following:

- Which of the recommendations have been implemented?
- If not, why not?
- Have gender equality objectives (and target indicators) been achieved? Has there been progress in this direction?

However, the steps of making respective changes and monitoring and evaluation of progress are not covered in this manual, as it usually goes beyond the task of public staff working on certain programmes.

SECTION 3. STEPS ON HOW TO CARRY OUT GRB ANALYSIS

A good analysis is a core element of any GRB work. GRB analysis involves the combined analysis of budgets and policies from a gender perspective. Such an analysis is aimed at establishing a good evidence basis for subsequent activities to improve the gender equality situation in different sectors, programmes or policies. Therefore, this manual concentrates on GRB analysis and describes the main steps as well as key analytical tools that are useful.

It is important to underline that in GRB analysis it is not enough to look at women and men, but it is crucial to take a closer look to make sure that needs and interests, priorities and challenges of women and men in different social situations conditioned by age, class, ethnicity, location etc. are addressed adequately in policy making. An important starting point is a good understanding of the situation of women and men and diverse groups of women and men in different spheres of life. Therefore, please note, even if in this manual often refers to "women and men", it actually implies not taking women and men as large categories, but taking a closer look in analysis with regard to characteristics such as age, location (city / rural), social background, marital status, ethnicity

and other relevant categories.

As a reminder and a landmark for analysis, the key question underlying GRB analysis is:

- What impact do budgetary measures and policies have on gender equality? Do they reduce gender inequalities, increase it or leave it unchanged?

When carrying out analysis in practice it might be helpful to organize training for officials actually doing the analysis. Before starting work, it is important to first get a clear idea of what you want to analyze – e.g. a specific program or policy area – and how you will use the results of the analysis.

In GRB analytical work, a set of steps to carry out systematic analysis is recommended. This set is defined as core steps of GRB analysis of specific programmes and policies. This approach can be applied to different programmes and policy areas; however, its specifics might vary according to the topic of specific analysis.

As presented above, key steps of GRB analysis in any sector or specific program policy area are:

Step 1: Identifying gender issues in the sector: situation analysis

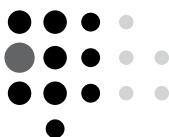
Step 2: Baseline: Collecting information about programmes you want to analyze

Step 3: Conducting gender analysis of activities

Step 4: Conducting gender analysis of related budget allocations

Step 5: Developing objectives and recommendations to improve gender equality

Subsequently, each of these steps is discussed in more detail in order to give officials, who carry out GRB analysis, guidelines on how to plan and go about such an analysis.



1. STEP 1: IDENTIFYING GENDER ISSUES IN THE SECTOR: SITUATION ANALYSIS

As a starting point for analysis, the main task of step 1 is to analyze the situation of women and girls, men and boys in the specific sector of the program you are reviewing. The situation analysis is intended to give a good overview of the target group of the specific program, to understand possible differences in their situation, their practical and strategic needs and priorities and to highlight whether there are existing inequalities between women and men (or sub-groups of women and men) that need to be addressed by public policies.

Target audiences are groups of people that are the intended beneficiaries of the program. Target groups can be persons belonging to certain professional groups or age categories, unemployed, self-employed individuals, people below a certain income level, students, participants of investment projects, business people etc., depending on the focus of the program. With regard to identifying needs, it is of importance to differentiate between practical and strategic needs of women.

According to the definition in the 'Glossary of Key Gender Terms',⁷ practical gender needs are the needs that women and men identify based on their social roles designated to them by the society. In their turn, strategic gender needs depend on specific social, economic, and political conditions, in which women and men live. These needs are directed at achieving actual gender equality and envisage activities on protection against domestic violence, strategies for achieving equal wages, wider participation in the decision-making processes and prevention of different forms of sexual exploitation of women. Strategic gender needs relate to gender division of labour, access to resources and power.

Activities aimed at satisfying only the practical

needs will have no sustainable results until the strategic interests are taken into consideration. Strategic needs, in their turn, cannot be satisfied without consideration of practical needs. Activities aimed at satisfying only the practical needs may help consolidate the unequal status of women and men in the society.

Strategic gender needs are connected to expanding opportunities for women and for men, which enables them to control their own lives and social activities and by doing so to challenge the existing gender roles and overcome the limitations of their status.

For analyzing the situation of the target group, it is important to look at as much relevant information as possible. For example, if you analyze an employment program, you will focus on the situation of women and men with regard to employment, like the number of employed and unemployed women and men, in which professions they work, on the extent of paid and unpaid work that women and men do, etc.

For this step, you will use quantitative data but also qualitative information available from different sources, for instance, from sources in the relevant department responsible for the program, from sex-disaggregated data which you get from the statistics office, from research reports and other sources.

It is also possible to get information by contacting people who know the sector, the people and their situation well, e.g. service providers, contractors or decision-makers. Also, if possible and appropriate, say, in case when there is very little information available, you can organize focus groups with selected women and men to find more about their situation.

Some key questions to understand the main problems and concerns from a gender perspective are:

- What is the situation of women and men (and sub-groups of women and men) in the sector respectively program area to be analyzed?

7. Appendix to the report of the All-Ukrainian Association of Organizations of Employers «Confederation of Employers of Ukraine» on participatory gender audit) <http://www.confeu.org/assets/files/gloss.pdf>



- What are their interests, needs, priorities? Are there differences between women and men that should be taken into account?
- What are existing inequalities between women and men (or sub-groups of women and men)? Especially with regard to
 - Employment
 - level and distribution of unpaid work (e.g. repercussions of program activities on care work and care responsibilities)
 - income
 - mobility (transport)
 - participation in decision making (in political, social and economic life)
 - gender roles and norms
- What are main challenges regarding gender equality in the sector?

Based on the analysis of the information, you identify main gender issues, namely existing inequalities between women and men or specific challenges for either women or men that can be addressed by the program or by other public policies. In this context you can define broad objectives of how public policies could contribute to improve equality between women and men in the specific sector or area.

Another component of the situation analysis is the analysis of male and female staff working in the sector. This can involve the analysis of the number of women and men at different levels – e.g. regular staff and management in different categories of employment – among civil servants, but also among others service providers and contractors. Also, an analysis of who is involved in decision-making related to the program can be done.

2. STEP 2: BASELINE: COLLECTING INFORMATION ABOUT PROGRAMMES YOU WANT TO ANALYZE

If you are a responsible official for the program, this will be an easy task. This involves answering the following questions:

- What are the objectives of the program?
- Are there specific objectives with regard to increasing gender equality or objectives specifically oriented towards improving the situation of women or men included?
- What are the main activities within the program?
- How much budget is available for the program and on what activities is it spent? What share of funding comes from the central or local budget, and what share from other sources (e.g., donors)?
- Which statistical data regarding the program, especially target group and beneficiaries, is available?
- Who is responsible for designing the program, who is responsible for implementation (are there several institutions implementing the program)?

This step can be very helpful for further work to have a good overview and facilitate the following analysis.

3. STEP 3: CONDUCTING GENDER ANALYSIS OF PROGRAMMES / ACTIVITIES / SERVICES

Based on the overview of the program and the information collected about the situation of the target group and gender issues identified, you can now carry out an analysis of the program from a gender perspective using different analytical instruments. If the program is large, you might not be able to analyze all sub-programmes and activities at once. The selection of which sub-programmes and activities to analyze is very important. You want to make sure that the main sub-programmes and the activities where a large part of the budget is allocated are included in the analysis.



3.1. ADDRESSING EXISTING INEQUALITIES AND CHALLENGES REGARDING GENDER EQUALITY

The first aspect is to assess to which extent the program, for example in its objectives and activities, addresses the gender inequalities as well as possibly different needs and priorities of women and men identified in step 2.

3.2. ANALYSIS OF BENEFICIARIES AND USERS OF PUBLIC SERVICES AND ACTIVITIES

A key element of the analytical work in this direction is to analyze program beneficiaries. A first – even though not sufficient, step is to determine the number of women and men among users of particular services or beneficiaries of particular activities under the programme. It can be helpful to present this information in form of tables. The data should be further detailed: not only display the number of women and men in the table, but also include as much data as possible about women and men disaggregated by age, income level, educational level, place of living (urban / rural) and others. Certainly, it will not be possible to have data on all these dimensions, but it always is important to reflect what groups of women and men are relevant with regard to the program activities analyzed and which information is available or can be obtained.

For different services, investment activities, subsidies, or cash transfers, the following questions can be helpful in analyzing beneficiaries:

- How many women and men (and subgroups of women and men) benefit from the activities, e.g. of the services offered, the infrastructure built, cash transfers paid etc.?
- Do women and men make different use of different services? If so, what are possible causes? Are there potential obstacles to use the services?
- Are specific services offered for women and men?

- But also: who is not using the services and why?

If the program has no direct beneficiaries, for instance, because it is focused at investments, providing subsidies to institutions or building certain infrastructure, the question is who its indirect beneficiaries are; say, when a sports club is subsidized, the question is who are the sportspeople, for example, how many women and men practice different types of sports in this sports club, what facilities they can use.

3.3. ANALYSIS OF SATISFACTION OF FEMALE AND MALE USERS OF PUBLIC SERVICES

Another aspect is to analyze how satisfied beneficiaries are with the quality and quantity of programmes / activities / services. Some of the many methods to capture the opinion of beneficiaries are questionnaires, focus groups, and citizen score cards. If organizing focus groups or other participatory methods, it is important to make sure that women and men can voice their opinions equally. In this context it might be helpful to consider organizing women-only groups as well. Participatory methods can also help analyze whether the programmes / activities / services offered meet the different needs and interests of women and men and whether there is a need for specific gender differentiated services to cater for specific needs. Some of the guiding questions are:

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



3.4. ANALYSIS OF DECISION MAKING ABOUT IMPLEMENTATION OF PUBLIC PROGRAMMES/ ACTIVITIES / SERVICES

- Who has an influence on decision making about the provision and conditions of the services?
- How many women and men are involved at which level?
- Do groups representing women's and men's interests (NGOs) have access to provide information to decision makers?

3.5. ANALYSIS OF IMPACTS OF PUBLIC ACTIVITIES ON GENDER EQUALITY

In the course of the analysis, an important question is what the impact of public programmes / activities / services on gender equality is. Some of the questions that might be relevant are:

- What is the impact of the public activities on employment of women and men?
- Are the public activities changing existing gender roles, norms and stereotypes and how are they changing?
- What is the impact of the public activities on the volume of unpaid work and the distribution of unpaid work between women and men?
- Do the activities have an impact on possibilities of women and men to participate in the political, economic and social sphere?

4. STEP 4: CONDUCTING GENDER ANALYSIS OF RELATED BUDGET ALLOCATIONS

In this step, the analysis of users and beneficiaries in step 3 is combined with an analysis of budgets.

Analysis of budget income

It is noteworthy that GRB in general covers both

public expenditure and public revenue. But in many cases analysis of public revenue is not the main focus. Nevertheless, it should be taken into account that certain kinds of revenues may be considered in the context of a concrete sectoral policy. Of special interest for study can be the issue of user fees and how changes in user fees can impact the lives of women and men.

In regard of the budget expenditure, the analysis is wider and in many cases simpler.

Sex-disaggregated public expenditure incidence analysis

One main focus of analysis of public expenditures is on analyzing the cost of public programmes / activities / services or cash transfers received. Based on the information about costs of public services and how many people use it, a simple incidence analysis can be done. This analysis is based on calculating the unit cost of services and the number of users of a specific service. The unit cost of services can be obtained by taking the overall expenditure for a specific service and dividing it by the number of units of the service provided (e.g. number places in a training course).

The unit cost multiplied by the number of female (male) users of the service results in the cost of services provided to women (men). This is a simple form of sex-disaggregated public expenditure incidence analysis.

Thus, the information that needs to be collected respectively calculated in order to carry out this step of the analysis includes:

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

Assessment of adequacy of budget allocations

Another approach is to assess whether budget allocations are adequate to implement the program in a gender responsive way. This involves



analyzing the different needs of women and men and see whether the program is responding to these different needs by providing specific services.

- Is the available budget adequate to implement the program in view of the number of people in the target group?
- Is the available budget enough to provide services and activities responding to possibly different needs of women and men? If needed, are specific service activities provided for groups of women or men to respond to their specific needs?
- How have budget allocations for the program developed over the last year, have there been increases or decreases?
- Has the money allocated in the budget been fully spent in implementation?
- Are the services affordable for all women and men among the intended target groups?

Estimation of personnel costs

In order to capture the full picture, it might be interesting to explicitly include an analysis of the personnel expenditures. This is aimed at analyzing the disaggregation of the personnel cost by women and men.

Basis of this estimation of personnel costs is budget data on staff costs as well as information about women and men working in the respective program area.

Such an analysis can include the following aspects:

- Total wage costs of the employees directly involved in program activities;
- Employment and average incomes (wages) broken down by women and men according to different levels of staff categories.

The analysis of the budget allocated to certain programmes, services and personnel can be done for a certain year, or extended to a comparative

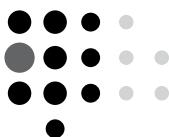
analysis of budgets available for program implementation over several years.

STEP 5: DEVELOPING OBJECTIVES AND RECOMMENDATIONS TO IMPROVE GENDER EQUALITY

Based on the work in the previous steps, it will be possible to develop recommendations that address different aspects. One important set of recommendations will be directed to improve gender equality within the target program. These can address changes with regard to objectives in order to address specifically main gender inequalities and specify what gender equality objectives should be included in the relevant programmes. Also, activities, performance indicators or budget allocations are important focus for recommendations.

With regard to program activities, recommendations can address some of these questions:

- How to ensure equal access of women and men to different activities?
- How to target services better to reach some groups of women or men?
- What changes in activities are necessary to better meet gender equality objectives and better meet the needs, interests and priorities of women and men?
- Are there improvements in the process of providing services needed?
- Are specific additional activities recommended to specifically address women or men?
- How to make sure gender perspectives are integrated in the implementation of the program activities?
- What opportunities are there to use participatory methods involving women and men to improve gender responsive planning and implementation of the program?



It is important to articulate the recommendations as concretely as possible.

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

- What changes in budget allocations within the program (e.g. shifts between funds for different program activities) are necessary to better meet gender equality objectives?

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

- Which indicators are appropriate to measure progress in achieving the objectives?

Recommendations can also address data collection and presentation of statistics, e.g. suggest changes in data collected, new data or additional qualitative data collection. In general, data collection and presentation disaggregated by sex will be helpful in any policy area.

If little evidence is available, recommendations can address the need for further in-depth studies to explore gender dimensions in the program.

There will be many cases, in which there will be recommendations addressing different aspects mentioned above. Based on the evidence gathered in the analysis, different options for policy action are available and not only one solution; so, it is recommended to develop recommendations which include different options.

Identifying officials / institutions responsible for implementation of recommendations

At this stage, it is not only important to identify changes to programmes and budgets needed, but also determine who would be responsible for implementing the different recommendations. It can be very helpful to highlight this in a summary report of the analysis by addressing the question:

- Who is responsible for implementing the different measures recommended?

It can be heads of specific departments responsible for the program, contractors or other implementers. In other cases, higher level decision making might be required.

6. OPTIONAL ELEMENT: CALCULATING COSTS OF IMPLEMENTATION OF RECOMMENDATIONS

Based on the recommendations for activities developed, it can be helpful to calculate the cost of certain changes. Some of the recommendations might not involve any additional cost if it is focused on shifts in existing service provision. However, other suggested changes might involve additional costs (or savings) for their implementation.

Calculation of expenditures envisages determining implementation costs both for each individual activity and for the entire set of activities. Besides, for each activity it is necessary to determine the number of beneficiaries, make breakdown by item, determine unit costs, and finally determine the necessary budget resources.

The total value of appropriations is determined by calculating the sum of the following expenditures:

- personnel costs and labour payment expenditures (including all increments envisaged by legislation);
- overheads costs of implementation of services / programmes / activities;
- costs of utility services (with account of tariff changes provided for by legislation).

Using the modern methods for calculation of the cost of services is stipulated by market-driven transformation of the society. The latter changes the environment principally, hence the cost of a service must:

- correspond to market demand and supply;
- ensure feasibility of service expenditures.



Therewith, specifics of service pricing need to be taken into consideration. Besides, the method of calculating the cost of services should be implemented using the concept of "fair value" both from the viewpoint of legislation and from the perspective of reimbursement of expenditures.

7. DOCUMENTING RESULTS OF GENDER BUDGET ANALYSIS

Above, the five main steps of GRB analysis have been presented. Within each of these steps, the analytical questions can be used as a starting point, but most likely in the course of the analysis new questions and new focus issues will emerge.

In concluding the analysis it is important to document it and write a report containing the steps of the analysis and respective findings and also the recommendations developed. The documentation will be an important input in review of the programmes analyzed and will provide evidence for making adjustments to programmes and deciding about budget allocations.

SECTION 4. MOVING FROM GRB ANALYSIS TO CHANGES IN BUDGETS AND POLICIES

Based on the results of the analysis, it is important to keep in mind that the analysis itself is not yet complete gender responsive budgeting. What is needed is to go beyond and focus on step 6 and 7, namely

- Step 6: Making changes in programmes and budgets
- Step 7: Monitoring and evaluation of progress

It is worth noting that in most cases, when it comes to implementing proposed changes, it is not the task of officials doing GRB analysis. Therefore, this will not be covered in more detail here in this manual.

OPTIONAL STEP: ASSESSING GENDER IMPACT OF PLANNED BUDGET ACTIVITIES

Measuring the extent of impact resulting from absorption of public funds to achieve the planned objectives is an additional element that can be taken into account if the resources for this assessment are available. The central question in assessing gender impact of planned budget activities is as follows: were the measures taken to achieve the goal relevant, namely suitable and adequate? Comparison of available resources and services becomes a starting point for such assessment.

Analysis of gender impact of an intervention caused by the gender responsive budgeting process provides for studying the impact of proposed budget appropriations upon socioeconomic opportunities of women and men and includes:

- analysis of socioeconomic impact upon specific gender groups;
- possible analysis of losses in case the proposed interventions are not implemented;
- analysis of risks during implementation of a planned intervention.

Gender impact of planned budget activities needs to be assessed on an annual basis through work reports of state institutions, where focus would be on achieved results and efficiency of budget funds utilization, and not only on purposeful and full spending of budget funds, as it is usually done. In the future, such reports will need to be included in a draft budget law as mandatory analytical material.

ANNEX 1: EXAMPLE TO ILLUSTRATE STEPS OF ANALYSIS

This section is intended to illustrate the use of the method of GRB analysis taking a concrete real life example. The example is taken from GRB work in the Autonomous Province of Vojvodina, Serbia.



The example closely follows the key steps of GRB analysis presented in chapter 4, namely:

- Step 1: Identifying gender issues in the sector: situation analysis
- Step 2: Baseline: Collecting information about programmes you want to analyze
- Step 3: Conducting gender analysis of programmes / activities / services
- Step 4: Conducting gender analysis of related budget allocations
- Step 5: Developing objectives and recommendations to improve gender equality

Integrated Regional Development Program of the Autonomous Province of Vojvodina: Integrated Qualification Scheme (IQS Program)

Step 1: Identifying gender issues in the sector: situation analysis

As the program to be analyzed is related to labour market training programmes, the focus of the

situation analysis is on identifying gender issues in the labour market. The situation regarding employment, unemployment and entrepreneurship in the year the program was analyzed, 2006, is as follows:

Please note: the data presented here is only a part of the data and information in the sphere of employment and unemployment that can be analyzed. For example, information on sectors and professions, in which women and men work, respectively in which unemployment is high, would be also of interest in the context of this program.

The situation analysis in the labour market shows clear gender issues, and some major problems to be overcome have been identified: While overall the level of unemployment is high, the unemployment rate of women is much higher than that of men, also among long-term unemployed. Also, the share of women among self-employed is rather low. In addition, the labour market and division of labour is characterized by traditional gender patterns.

The situation regarding the use of information and communication technologies according to gender

Table 1: Situation in the Labour Market, selected data by sex

	Women	Men
Employment rate	34%	54%
Unemployment rate	22%	15%
Share of women/men among unemployed between 31 and 40 years	58%	42%
Share of women/men among unemployed over 50 years of age	42%	58%
Share of women/men among long-term unemployed: over 2 years	56%	44%
Share of women/men among those seeking employment for the first time	56%	44%
Share of women/men among inactive population	62%	38%
Share of women/men among disabled being inactive	66%	34%
Share of women/men among housewives/housemen	99%	1%
Share of women/men among unemployed lacking education	54%	46%
Share of women/men among unemployed with training college education	61%	39%
Share of women/men among unemployed with higher education	55%	45%
Share of women/men among self-employed	23%	77%



shows certain differences between women and men, which vary according to age group. Among young people, the use of computers and the Internet is fairly equal, while the older the age group, the more women lag behind.

Table 2: Use of computers and the Internet by sex and by age groups

	Women	Men
Rate of use of computers, age 16-24	84%	86%
Rate of use of computers, age 25-54	47%	54%
Rate of use of computers, age 55-74	10%	11%
Rate of use of internet, age 16-24	64%	71%
Rate of use of internet, age 25-54	34%	46%
Rate of use of internet, age 55-74	6%	7%

Data on the level of computer literacy among women and men are not available.

Step 2: Baseline: Collecting information about programmes you want to analyze

Objectives of the program:

- Provide support and stimulate the development of training centres
- Increasing the level of knowledge of unemployed and soon-to-be unemployed persons for the purpose of their return to the world of labour
- Training of those who are planning to start their own businesses
- Providing help to firms with a view of making them more competitive through improving their management practices.

There are no explicit objectives aimed at increasing gender equality or objectives specifically oriented

towards improving the situation of women or men included.

Program activities comprise the following:

- Computer skills trainings (basic and specialized computer courses)
- Training of beginner entrepreneurs

Selection of participants was based on the applications received which were ranked on the basis of how long they had been seeking employment, priority was given to those with lower employability (women in particular).

The participation in the courses is free of charge and travel expenses are covered.

Time of the training sessions was adjusted to the needs of the participants.

The criteria for participating in the program differ according to the type of training:

- Basic computer training: participants have to be registered unemployed, have at least secondary school level, lack of computer skills and are actively engaged in seeking employment.
- Specialist computer skills training: participants have to be registered unemployed, have at least secondary school level, and are actively engaged in seeking employment; in addition it was necessary for the participants to be tested and to show the appropriate level of knowledge required for the course they were applying.

Data on participants of different training courses is available, also disaggregated by sex (see step 3). Also, data about the program expenses is available, including data on the cost of different training courses (see step 4).

The institution in charge of the program is the Provincial Secretariat for Labour, Employment and Gender Equality.

**Table 3: Trainings participants by type of training and by sex**

Training type	Training sessions	Participants	Women	Share of women	Men	Share of men
For unemployed:	48	504	320	63%	184	37%
1. Basic computer skills	19	240	198	82%	42	18%
2. Specialized computer training	29	264	122	46%	142	54%
For beginner entrepreneurs:	11	255	107	42%	148	58%

Table 4: Results: Employment of training participants within 6 months after completing the training

Training type / Employment status	Basic training women	Basic training men	Special training women	Special training men
Total number of participants	198	42	122	142
Training completed	198	41	120	141
Number of participants who got employment after training	67	13	67	63
Share of participants who got employment after the training	34%	32%	56%	45%
Number of participants who work part-time after the training	5	0	2	6

Step 3: Conducting gender analysis of activities

Analysis of training participants

One of the two essential data requirements for a gender-disaggregated analysis of public expenditure in the area of providing training services is the number of women and men participating in the trainings. This gender disaggregated data on users of services is necessary for the analysis. The number of participants in different types of trainings is available in this example, disaggregated by sex (see table 3).

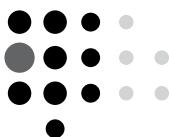
This data shows that even though women make up almost two-thirds (63%) of all participants of computer trainings, it is evident that they are more represented in the basic computer skills trainings (82%), than in specialized trainings (46%). For men it is the other way around (18% in basic and 54% in specialized computer trainings).

Also, fewer women than men attend the entrepreneurship training, even though the share

of women in this training (42%) is far above their share among self-employed in Vojvodina (23%).

The quantitative analysis of training beneficiaries has been complemented by analysing the outcomes in terms of getting a job after the training. The following table shows the relevant results. Not surprisingly, the chances of getting employment are much higher for participants of specialized trainings, here the data shows that women participating in special trainings have a higher chance of getting a job (56% of female participants found a job) than men do (45% got a job). The results clearly indicate some major questions to be further explored (like the question of what is impeding women to take part in specialized training). The results also point to the need for policy changes to make better use of the resources available.

The analysis of results shows that the implementation of the program significantly contributes to increasing employability of participants, both women and



men. About one-third of the beneficiaries of basic computer skills training (the share of women and men roughly equal) managed to get employed within six months of having completed the course. The share of those finding a job with specialist computer trainings was considerably higher (56% of female and 45% of male participants).

In view of the fact that women are recognized as a group characterized by lower employability (which is why they were given priority when applying for the training), in combination with the fact that specialized computer training proved to be more effective in achieving the result of participants getting employment, it was concluded as an outcome of the analysis that it is necessary to introduce measures aimed at increasing the number of women attending specialized computer training courses. A faster increase in their knowledge in these areas would improve the employability of women. This could significantly contribute to decreasing the existing inequalities in the labour market. And at the same time, this could contribute to lowering the differences between women and men in the sphere of knowledge of computer skills.

Thus, it is necessary to find out, why there is a sharp decrease in the number of women applying for specialized computer skills courses. On the basis of this, measures are needed to eliminate potential obstacles. One of the possible solutions is to stimulate women who have completed basic computer skills training to continue with specialized training in the next cycle.

Also, it is important to find out to what extent the need to balance professional and family obligations may have been an obstacle to attend specialized training courses.

The quantitative analysis was combined with qualitative studies. Focus groups have been organized. In this example, focus groups can be organized with the public staff managing the programmes, with training participants (possibly women and men separately), as well as with entrepreneurs and with the target group, unemployed women and men.

Step 4: Conducting gender analysis of related budget allocations

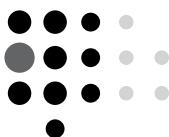
Based on the data on budget expenditures, the unit cost of providing the educational services is calculated. In this case, this is the cost of the training provided per participant. As Table 5 shows, the cost varies according to different types of trainings. The cost of training per participant is the lowest for the basic computer training, and highest for special computer training in AutoCad.

Table 5: Unit cost of IQS training services by different types of training

Training type	Cost per participant (in RSD)
Basic computer skills	12,575
Special computer training: web design	40,714
Special computer training: AutoCad	48,060
Beginner entrepreneurs: managing and improving business	21,210

Based on the data on participants (see step 3, number of female and male participants in different trainings) and step 4 above (unit cost of different trainings), distribution of costs can be calculated by multiplying the unit cost by the number of women and men. Results of the calculation are shown in Table 6.

As the cost of training per participant is the lowest for the basic computer training, a training in which predominantly women participate, total spending on women is much higher for basic computer skills trainings. The specialized trainings with a far higher share of men participating are much more expensive, leading to a higher share of budgets devoted to men in specialized trainings. So, overall, it is no surprise that even though more women do participate in training activities, the total expenditure (incidence of expenditure) for all men participating has been higher than spending for women participating. In terms of average expenditures, calculated as total expenditure for

**Table 6: Distribution of resources: cost of training according to training type and average cost of training per participant (women and men)**

Training type	Cost per participant (in RSD)	Women	Men	RSD spent on women (in 1,000)	RSD spent on men (in 1,000)
Basic computer skills	12,575	198	42	2,490	528
Special computer training: Web design	40,714	42	48	1,710	1,954
Special computer training: AutoCad	48,060	22	46	1,057	2,210
Special computer training: graphic design	19,840	22	30	436	595
Special computer training: MS Access	48,060	36	18	712	356
Beginner entrepreneurs: managing and improving business	21,210	100	140	2,120	2,970
Training for entrepreneurs: PC use	11,564	6	9	70	104
Total (rounded)		362	276	8,600	8,720
Average expenditure per women/men				20	28

women (men) divided by the number of women (men) participating, expenditure per women is lower (around 20.000 RSD) than for men (around 28.000 RSD).

Step 5: Developing objectives and recommendations to improve gender equality

As a result of the analysis, recommendations to improve equality between women and men were developed. As an illustration, some of the recommendations developed are listed below:

- To continue work to find out, why there is a sharp decrease in the number of women applying for specialized computer skills courses. On the basis of this, measures are needed to eliminate potential obstacles.
- To introduce measures to increase the number of women attending specialized computer training courses.
- To encourage women who have completed basic computer skills training to continue with specialized training in the next cycle.
- To continue to implement training for female and male beginner entrepreneurs and introduce measures for increasing the participation of women in these training courses.
- To continue the practice of covering travel expenses of unemployed women and men participating in the training.
- To ensure that the training is equally accessible to women and men by adjusting it to their needs and include additional forms of support to programme beneficiaries (review the timing of training sessions, child care services etc.).
- To continue keeping sex-disaggregated statistics on a regular basis on the training participants and on women and men getting employed after having completed their training.



- To regularly evaluate the impact of the program activities on women and men and based on the findings, modify the program so that the program activities contribute to a greater extent to decreasing the differences between women and men in the labour market.
- To directly involve program participants (e.g. through organizing focus groups) in program planning and evaluation activities.
- To provide additional training for public employees involved in program design and implementation on gender mainstreaming, gender analysis and gender budgeting.

Documentation of the full case used in this example can be found in the following publication:

- Provincial Secretariat for Labour, Employment and Gender Equality: Towards Gender Budgeting in the Autonomous Province of Vojvodina, Novi Sad, 2009.



ANNEX 2: CHECK LIST: MAIN QUESTIONS FOR ANALYSIS

Steps of work	Main questions
1: Identifying gender issues in the sector: situation analysis	<ul style="list-style-type: none">■ What is situation for women and man (and subgroups of women and men) in the sector analyzed?■ What are their interests, needs, priorities? Is there any difference between women's and men's needs that should be taken into account?■ What are existing inequalities between women and men (or subgroups of women and men)? Especially with regard to<ul style="list-style-type: none">■ Employment■ Level and distribution of unpaid work (e.g. repercussions of program activities on care work and care responsibilities)■ Income■ Mobility (transport)■ Participation in decision making (in political, social and economic life)■ Gender roles, norms and stereotypes
2: Baseline: Collecting information about programmes you want to analyze	<ul style="list-style-type: none">■ Title of the program■ Program type (target / budget program)■ Total budget of program■ What share is coming from the public budget, shares from other sources (e.g. donors)?■ On what activities is the budget spent?■ Institution responsible for designing the program■ Institution responsible for the implementation of the program■ Institutions co-implementing the program■ Objectives of the Program■ Are there specific objectives focussed on improving the situation of women or men?■ Main tasks of the program■ Main activities of the program■ Based on what needs is program prepared■ Which statistics are available on program implementation, especially on target groups and on beneficiaries <p>Are there any analyses or studies available on program implementation</p>
3: Conducting gender analysis of activities	
3.1. Addressing existing inequalities and challenges regarding gender equality	<ul style="list-style-type: none">■ To which extent does the program, for example in its objectives and activities, address the gender inequalities as well as possibly different needs and priorities of women and men identified in step 2.
3.2. Analysis of beneficiaries and users of public services and activities	<ul style="list-style-type: none">■ How many women and men (and subgroups of women and men) benefit of the activities, e.g. of the services offered, the infrastructure built, cash transfers paid etc.?■ Do women and men make different use of different services? If so, what are possible causes? Are there potential obstacles to use the services?■ Are specific services offered for women and men?
3.3. Analysis of satisfaction of female and male users of public services	<ul style="list-style-type: none">■ How satisfied are women with the quality of services offered? And how satisfied are men?■ Is the quantity of services offered enough to meet the demand?■ Do the services take into account possibly different needs and interests of women?■ How do different roles and different obligations of women and men or traditional norms influence the possibilities of women and men to make use of the public services?



Steps of work	Main questions
3.4. Analysis of decision making about implementation of public services and other activities	<ul style="list-style-type: none">■ Who has an influence on decision making about the provision and conditions of the services?■ How many women and men are involved at which level?■ Do groups representing women's interest – from within public administration and outside !!! – have access to provide information to decision makers?
3.5. Analysis of impacts of public activities on gender equality	<ul style="list-style-type: none">■ What is the impact of the public activities on employment of women and men?■ Are the public activities changing existing gender roles and norms and how are they changing?■ What is the impact of the public activities on the volume of unpaid work and the distribution of unpaid work between women and men?■ Do the activities have an impact on possibilities of women and men to participate in the political, economic and social sphere?
4: Conducting gender analysis of related budget allocations	<ul style="list-style-type: none">■ What is the overall expenditure of providing specific services, transfers or investments?■ What is the unit cost of specific services (per capita cost) or other public activities?■ Is the available budget adequate to implement the program in view of the number of people among the target group?■ Is the available budget enough to provide services and activities responding to possibly different needs of women and men? If needed, are funds available for specific service activities provided for groups of women or men to respond to their specific needs?■ How have budget allocations for the program developed over the last year, have there been increases or decreases?■ Has the money allocated in the budget been fully spent in implementation?■ Are the services affordable for all women and men among the intended target groups?
5: Developing objectives and recommendations to improve gender equality	<ul style="list-style-type: none">■ What are the main inequalities between women and men identified in the analysis to be addressed in the future?■ What main gender equality objectives should be included in relevant programmes ?■ What changes in activities are necessary to better meet gender equality objectives and better meet the needs, interests and priorities of women and men?■ How to ensure equal access of women and men to different activities?■ How to target services better to reach some groups of women or men?■ What changes in activities are necessary to better meet gender equality objectives and better meet the needs, interests and priorities of women and men?■ Are there improvements in the process of providing services needed?■ Are specific additional activities recommended to specifically address women or men?■ How to make sure gender perspectives are integrated in the implementation of activities?■ What changes in budget allocations are necessary to better meet gender equality objectives?■ What possibilities are there to use participatory methods involving women and men to improve gender responsive planning and implementation?



ANNEX 3: MATERIAL AND REPORTS ON GENDER EQUALITY IN UKRAINE

1. Basics of Gender Theory. A handbook. Kyiv, 2004.
2. Being Smart About Gender: Successful Approaches and Keys to Fostering Gender Equality in Ukraine 2008-2011. UNDP, Kyiv, 2012.
3. Gender analysis of Ukrainian society. Ed. by T.Melnyk. Kyiv, 2009.
4. Gender aspects of local budgeting. Office of Friedrich Ebert Foundation in Ukraine. Kyiv, 2012.
5. Gender policy in the national governance system. A handbook. Ed. By M.Bilynska. Zaporizhzhia, 2011.
6. Gender Policy and Institutional Mechanisms of its Implementation in Ukraine. National review of Ukraine's implementation of the Beijing Declaration and Platform for Action and the outcomes of the Twenty-third special session of the General Assembly, UN Women, Friedrich Ebert Foundation, Ukrainian Women's Fund, Kyiv, 2014.
7. Gender portrait of Ukrainian society. Analytical research. Sumy State University. Sumy, 2009.
8. Gender statistics in Ukraine: current status, problems, ways of improvement. Zaporizhzhia, 2011.
9. Guidelines on carrying out gender legal expert assessment. Kyiv, 2013.
10. Interactive gender map of Ukraine. State Statistics Service of Ukraine. Kyiv, 2012.
11. How do women change their communities? Best practices of Ukraine, Belarus and Moldova. Ukrainian Women's Fund. Kyiv, 2006.
12. Karbovska N., Lytvynova T., Magdiuk L. Instruments of gender mainstreaming to the activities of local authorities. Kyiv, 2010.
13. Karbovska N., Lytvynova T., Melnyk T., Suslova O. Main strategies and methods of gender mainstreaming. A toolkit. Kyiv, 2008.
14. Mainstreaming gender into the activities of executive authorities. A practical toolkit for civil servants. Kyiv, 2004.
15. Millennium Development Goals: Ukraine – 2014. UNDP, Kyiv, 2014.
16. Ministry of Social Policy of Ukraine, A report on implementing the UN Convention on the Elimination of all Forms of Discrimination against Women in Ukraine, The eighth periodic report submitted pursuant to the article 18 of the UN Convention on the Elimination of all Forms of Discrimination against Women in Ukraine, Kyiv, 2014.
17. SIDA. Gender Mainstreaming in Ukraine Project. Gender Responsive Budgeting at local level in Ukraine. Results from a pilot project in selected oblasts: Ivano-Frankivsk Oblast and Lugansk Oblast, edited by Elisabeth Klatzer, Kyiv, 2013.
18. Ukraine Municipal Local Economic Development Project. On the Way to Gender Equality. Information Guide. Kyiv, 2012
19. Ukraine. National review of implementation of the Beijing Declaration and Platform for Action (1995) and the outcomes of the twenty-third special session of the General Assembly (2000) in the context of the twentieth anniversary of the Fourth World Conference on Women and the adoption of the Beijing Declaration and Platform for Action (2015), April 2014.
20. Women and men at labour market of Ukraine. Comparative study on Ukraine and the EU. Kyiv, 2011.



ANNEX 4: GLOSSARY

Sex	Most people are born as a woman or a man. The term sex refers to biological differences between females and males. For the vast majority of people the biological sex does not change over time.
Gender	The term 'gender' refers to the different social roles, responsibilities and identities of women and men and the power relations between women and men in a given society. Gender roles and relations differ across countries and cultures, and may even differ among different groups in one society. Gender roles and relations are not static, but subject to change.
Gender Relations	The relations and unequal power distribution between women and men which characterize any specific gender system. (European Commission, 2004)
Gender Blind	Ignoring/failing to address the gender dimension (as opposed to gender sensitive or gender neutral). (European Commission, 2004)
Gender Neutral	Having no differential positive or negative impact for gender relations or equality between women and men. (European Commission, 2004)
Gender Sensitive	Addressing and taking into account the gender dimension. (European Commission, 2004)
Gender Equality	The concept meaning that all human beings are free to develop their personal abilities and make choices without the limitations set by strict gender roles; that the different behaviour, aspirations and needs of women and men are considered, valued and favoured equally. (European Commission, 2004)
Basic, or practical, gender needs	Needs that arise out of actual life circumstances women and men find themselves in because of gender roles assigned to them by the society. They are often associated with women that carry mother duties, duties of a housewife and provide for basic needs, and have to do with the situations of inequality in living and labour conditions, for instance, unequal access to food, water, housing, incomes, medical assistance, and employment.
Strategic gender needs	Needs directed at eradication of women's dependence on men in the society and connected to expansion of women's opportunities. They depend on concrete social, economic, and political conditions. Usually, these needs are related to the issues of equality, like equal access for women to employment opportunities and professional training, equal payment for work of equal value, right to own land and real estate, protection from sexual harassment on the workplace and from domestic violence as well as reproductive freedom. Resolution of these issues leads to gradual achievement of gender equality.
Affirmative Action	Affirmative Action refers to measures targeted at a particular group and intended to eliminate and prevent discrimination or to offset disadvantages arising from existing attitudes, behaviours and structures. Quotas for women in education and employment can be given as an example. Sometimes are referred to as positive discrimination. (European Commission, 2004)
Gender Mainstreaming	"Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of the policies and programmes in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality." (ECOSOC, 1997).



Gender Gap	The gap in any area between women and men in terms of their levels of participation, access, rights, remuneration or benefits. (European Commission, 2004)
Occupational Segregation	The concentration of women and men in different types and levels of activity and employment, with women being confined to a narrower range of occupations (horizontal segregation) than men, and to the lower grades of work (vertical segregation). (European Commission, 2004)
Care Work	The part of human activity, both material and social, that is concerned with the process of caring for the present and future labour force, and the human population as a whole, including the domestic provision of food, clothing and shelter. Social reproduction is the provisioning of all such needs throughout the economy, whether part of the paid or unpaid components. (Alexander and Baden, 2000)
Gender Analysis	An analysis which takes into account potential differences between women and men and gender perspectives. This can involve the analysis of the situation, conditions, needs, participation rates, access to resources, control of assets, decision-making powers etc. between women and men and their assigned gender roles. Gender analysis is not only focused on women and men, but combines it with other dimensions, like age, educational level, class, ethnicity and other social differences in order to get a more complete picture of the social and economic situation of different groups of women and men.
Gender budget analysis	An analysis of programs funded from budget on how they address the needs of different sexes and different social groups. As a result of gender budget analysis would be recommendations on improvements of budget programs, fiscal and sectoral policies, so that programs and policies respond better to the needs of different sexes and different social groups.
Gender Impact Assessment	Examining policy proposals to see whether and how they will affect women and men differently, with a view to adapting these proposals to make sure that discriminatory effects are neutralised and that gender equality is promoted (European Commission, 2001).
Gender Blind Budget	The term that is used for budgets that are prepared without taking into account differences among (different groups) of women and men and therefore often leading as a non-intentional outcome to a reinforcement of existing inequalities between women and men.
Gender Responsive Budgeting	An approach which aims at integrating gender perspectives in planning and budgeting in the entire planning and budgeting process at all levels of government. Gender responsive budgeting aims at restructuring revenues and expenditures in such a way that the needs, interests and priorities of both female and male citizens as well as of women and men among different groups in society are equally taken into account in the process of developing government budgets and policies.
Sex Disaggregated Data and Statistics	The collection of data and presentation of statistical information differentiated by women and men to enable comparative analysis. The availability of sex-disaggregated data is fundamental for gender responsive budgeting. Without sufficient data a meaningful analysis is very difficult. In order to support progress, all data relating to individuals should be collected, presented and analysed in a sex-disaggregated manner.

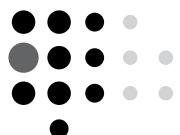


Gender Indicators

An indicator is a statistical measurement that shows the change in a particular context over a given time of period (e.g.: employment rate of women and men, can be measured at certain points in time and in changes over time). It differs from statistics because an indicator involves comparison to a target rather than merely presenting facts.

Indicators are not neutral tools; like all methodologies, they are influenced by political values and contexts.

A gender indicator, also called 'gender-responsive' or 'gender-sensitive' indicator, measures changes relating to gender equality over time. Their usefulness lies in their ability to point to changes in the status and roles of women and men over time, and therefore to measure whether gender equity is being achieved. Such indicators can be quantitative, based on sex disaggregated statistical data. Literacy rate of women and men is an example. Gender equality indicators can also capture qualitative changes – for example, increases in women's levels of empowerment or in attitudinal changes to gender equality. Measurements of gender equality might address changes in the relations between men and women, the outcomes of a particular policy, programme or activity for women and men, or changes in the status or situation of men and women, such as levels of poverty or participation.





United Nations Entity for Gender Equality
and the Empowerment of Women

1, Klovsky Uzviz, office 9,
Kyiv, 01021, Ukraine
Tel.: +38 044 384 12 81
www.unwomen.org



21A, Baseina str.,
Kyiv, 01001, Ukraine
Tel.: +38 044 234 96 00
www.grbproject.org



34, Pushkinska str.,
Kyiv, 01004, Ukraine
Tel.: +38 044 234 00 38
www.fes.kiev.ua