

Evaluation of the Gender Budgeting in Ukraine Project (2013 – 2020)

Evaluation Report

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Table of Contents

Executive summary	vi
1 Introduction	1
1.1 Evaluation purpose.....	1
1.2 Evaluation scope	2
1.3 Management of the evaluation	2
2 Evaluation approach and methodology.....	2
2.1 Approach	2
2.1.1 Theory-based approach	2
2.1.2 Phased approach	3
2.1.3 Evaluation ethics	4
2.1.4 Gender equality approach.....	5
2.1.5 The ‘utility’ (usefulness) of the evaluation.....	5
2.1.6 Data triangulation	5
2.1.7 Project stakeholders.....	5
2.2 Methodology	6
2.2.1 Analytical framework	6
2.2.2 Methods	6
3 Findings	8
3.1 Relevance	8
3.1.1 Global best practice.....	8
3.1.2 Identified needs for enhancing the country’s legal and policy requirements for implementing GRB	13
3.1.3 The needs and priorities of defined partners, beneficiaries and target groups	14
3.1.4 Flexibility	16
3.2 Coherence	17

3.2.1	The GRB Coordination Group and the Ministry of Finance	17
3.2.2	With other initiatives and groups	17
3.3	Effectiveness.....	19
3.3.1	Further work is required	21
3.4	Efficiency	22
3.4.1	Management systems	22
3.4.2	Monitoring, evaluation and learning (MEL) systems	22
3.4.3	Results logic (ToC and IL).....	23
3.4.4	Adaptability	23
3.5	Impact.....	24
3.6	Sustainability – will the benefits last?.....	26
3.7	Cross-cutting areas.....	26
4	Conclusions	26
4.1	Relevance	26
4.2	Coherence	27
4.3	Effectiveness.....	27
4.4	Efficiency	28
4.5	Impact and sustainability	28
4.6	Cross-cutting areas.....	29
4.7	Lessons learned	29
5	Recommendations	30
5.1	Recommendations for the Embassy	30
5.1.1	Recommendation 1 – Provide political support for institutionalising GRB	30
5.1.2	Recommendation 2 – Empower gender equality mechanisms and contribute to strengthening relations between them and the Ministry of Finance.....	30
5.2	Recommendations for the design and implementation of any potential future GRB initiatives	31
5.2.1	Recommendation 3 – Utilise established international frameworks	31
5.2.2	Recommendation 4 – Support further consolidation of the mandating framework and address of policy gaps	31

5.2.3	Recommendation 5 – Expand and strengthen government partnerships on GRB .	32
5.2.4	Recommendation 6 – Utilise sex-disaggregated data and gender analysis.....	32
5.2.5	Recommendation 7 – Further capacity-building	33
6	Annexes.....	34
6.1	Annex A: Evaluation matrix.....	35
6.2	Annex B: List of key documentation	45
6.3	Annex C: Interview guide	47
6.4	Annex D: Risk and limitation analysis.....	49
6.5	Annex E: Evaluation terms of reference	52
6.6	Annex G: Inception report.....	53

Abbreviations and acronyms

Abbreviation or acronym	Meaning/ full name
ATCs	Amalgamated territorial communities now referred to as hromadas
CSO	Civil society organisation
GRPFM	Gender responsive public financial management
GRB	Gender-responsive budgeting
Hromada	Hromadas, territorial communities in English, are the basic unit of administration in Ukraine.
KSU	Key Spending Unit
Oblast	An oblast, in English known as a region, refers to Ukraine's 24 primary administrative units.
OECD DAC	Organization for Economic Cooperation and Development - Development Assistance Committee
NDI	National Democratic Institute of International Relations
Niras	Project implementer: https://www.niras.com
Budget passport	The budget programme passport is a document that defines the purpose, objectives, directions of use of budget means, responsible implementing units, performance indicators and other components of the budget programme in accordance with the budget purpose established by the State Budget Law (local budget decision) and public policy goals in the relevant budget area.
PEFA	Public Expenditure and Financial Accountability
Raion	Raions, districts in English, are the second level of administrative division in Ukraine, below the oblast.
SDG	Sustainable Development Goal
Sida	Swedish International Development Cooperation Agency
WB	World Bank

Executive summary

Sida supports reforms in Ukraine under the Results Strategy for Sweden's Reform Cooperation with Eastern Europe, the Western Balkans and Turkey 2014-2020. Sweden pursues a feminist foreign policy to contribute to gender equality and the full enjoyment of human rights by all women and girls; gender equality is one of the key Swedish reform support priorities in Ukraine. In this context, Sida provided support for the implementation of the *Gender Budgeting in Ukraine Project (2013-2020)* which focused on gender-responsive budgeting (GRB) as 'an approach to budgeting which places the needs of different groups, women and men, girls and boys, at the centre of decision making.' The project was implemented by NIRAS and Corporate and Public Management Consulting Group (CPM) in partnership with the Ministry of Finance of Ukraine, which was also designated as the project's main beneficiary. Other beneficiaries include a number of ministries, key spending units, 24 regional administrations and the Kyiv city administration. The project's budget was SEK 71 million. The project's main goal was to 'contribute to the increase of economic effectiveness of budget expenditures through consideration of needs of various groups of women and men in Ukraine.'

The Evaluation

This was the final evaluation for the project, which ended in December 2020. The purpose of the evaluation was to provide the Embassy and its partners with an input to upcoming discussions concerning the preparation of a continued support to gender budgeting reform in Ukraine and to contribute to programming in the context of Sweden's next strategy for reform cooperation with Eastern Europe 2021-2027.

The evaluation was commissioned and managed by the Swedish Embassy in Kyiv, Ukraine, which was also the intended user of the evaluation. The evaluation's findings, conclusions and recommendations are the responsibility of the evaluation team. The quality of the approach and products of the evaluation were the responsibility of the evaluation team with specific inputs from an appointed Quality Assurance resource.

The evaluation took a theory-based approach, focused on the project's Theory of Change and related results logic, as revised from time-to-time. The analytical structure for the evaluation used the OECD DAC evaluation framework with evaluation questions, judgement criteria, indicators and sources refined to address the OECD DAC criteria within the context of the project's Theory of Change. The evaluation approach was developed using the United Nations Evaluation Group (UNEG) *Norms and Standards*. The evaluation team recognised that the project itself sought to further gender equality as a primary objective and utilised existing, relevant, conceptual frameworks in ensuring attention to gender equality in data gathering, analysis and reporting. The evaluation team focused on providing a report that is useful to stakeholders and that conveys its analysis transparently. Attention was paid to triangulation of sources, methods, data, and theories.

Stakeholders interviewed for the evaluation totalled 56 individuals, including project staff, Ministry of Finance staff, staff of line ministries, representatives of the local level of governance and partners of the project. Interviews included 42 women and 14 men.

The Project

The project was designed in accordance with best international practices for GRB and the project design had a strong correlation with legal and policy needs in Ukraine, including with Ukraine's Public Finance Management (PFM) strategy, although the early project focus contributed more to PFM priorities and less to gender equality. Project design could not be based on the Public Expenditure and Financial Accountability (PEFA) Gender responsive public financial management (GRPFM) or the UN Sustainable Development Goal (SDG) indicator 5c1 frameworks that outline best practices in GRB, as the project was designed and initiated prior to the creation of these frameworks. Nevertheless, the evaluation used these recognised conceptual frameworks to provide an objective basis for analysis because they summarise acknowledged best practices in GRB, most of which preceded this project.

- The project had a focus on addressing SDG 5c1 criterion 1 – 'intent of a government to address gender equality by identifying whether policies, programmes and resources are in place.' However, implementation involved only some government focus on this.
- The project had a clear focus on criterion 2 – 'existence of mechanisms to track resource allocations towards these [gender equality] policy goals,' including gender analysis of budget requests and development of sex-disaggregated indicators. Some focus exists within government policy frameworks and initiatives on this.
- The project had only limited focus on criterion 3 – 'existence of mechanisms to make resource allocations publicly available to increase accountability to women.'
- There are a number of aspects of the PEFA GRPFM framework visible in government and project priorities although this framework will be of greater assistance going forward, in establishing a baseline for an objective measurement of strategic, legislative and policy initiatives.

The project's collaboration and coordination with the Ministry was at a high level, and the role played by the Ministry in communication with and coordination of the variety of actors involved in the project was an effective contributor to the project's success. However, the Ministry's focus on a purely PFM perspective constrained the wider gender equality focus and possibilities for institutionalising GRB.

The project was effective in establishing a basis for GRB in Ukraine's governance frameworks, including development of an evidence base for understanding gender aspects in budget programmes. The Ministry of Finance's annual gender responsive budget circular is a key aspect of gender budget analysis, as is the engagement of the local level of governance in analysis of local budget programmes from a gender perspective. The strong support and basic knowledge of beneficiaries provides a foundation for future technical assistance required to further grow institutionalised systems, knowledge and skills.

The project's management systems contributed efficiently to the project, particularly in how project management maintained regular meetings of and coordination with the project team, to focus on and ensure results and develop modifications as required. The project had a developed Theory of Change, related results logic and a defined Monitoring, Evaluation and Learning (MEL) system, and used all in project planning and reporting. However, none of these three tools was completely effective, given the complexity of the MEL system and its inappropriately defined indicators, which did not contribute significantly to project monitoring and modification. The mid-term review process addressed this issue, among other areas of focus, and provided design modifications which framed the second half of the project.

There are indications of Ukraine being on the road to impact and sustainability of project outcomes, although these indications currently relate more to PFM/ budget process activities as related to GRB. The Government of Ukraine has made commitments to SDGs and has been involved with the World Bank in undertaking the PEFA GRPFM assessment. Based on this, there appears to be scope for ensuring that the focus of future initiatives incorporates all aspects of these frameworks, assessing outcomes against the baseline established in the World Bank assessment.

The project's design did not include a specifically defined focus across all human rights.

Recommendations

It is recommended that the Embassy:

- Utilise political dialogues to encourage the Government of Ukraine to institutionalise GRB, in line with Sweden's feminist foreign policy and the EU Gender Action Plan III.
- Empower gender equality mechanisms and encourage stronger relations between them and the Ministry of Finance through political dialogue with the Government.

It is recommended that the Embassy continue support to institutionalising GRB in Ukraine and that future design and implementation are:

- Clearly designed according to established international frameworks - currently the PEFA GRPFM and SDG 5c1 frameworks.
- Designed with attention to addressing policy gaps and assisting the Government of Ukraine processes for establishing a clearer, obligatory legal and policy framework for institutionalising GRB in Ukraine (Government strategies, legislation, specific policies, guidance).
- Including, in addition to the Ministry of Finance, at least one designated Government partner mandated for furthering gender equality, together with the necessary knowledge, experience and capacities.
- With continued, and potentially wider, use of statistics to further develop the basis for gender analysis of budget programmes, including in planning, implementation, and evaluation of the impacts of public spending.
- The GRB-specific capacity-building work initiated in the project be institutionalised, continued, and widened to more beneficiaries in more locations.

1 Introduction

According to the Terms of Reference for this assignment, Sida ‘supports reforms in Ukraine under the Results Strategy for Sweden’s Reform Cooperation with Eastern Europe, the Western Balkans and Turkey 2014-2020.’ Further, ‘Sweden also pursues a feminist foreign policy to contribute to gender equality and the full enjoyment of human rights by all women and girls. Gender-based violence, Women, Peace and Security agenda and social norms continue to be an important focus for Swedish engagement and support in Ukraine.’ Indeed, ‘gender equality is one of key Swedish reform support priorities in Ukraine.’

The Terms of Reference note that support has been provided ‘for the implementation of the project *Gender Budgeting in Ukraine Project (2013-2020)*’, giving focus to gender-responsive budgeting (GRB) as ‘an approach to budgeting which places the needs of different groups, women and men, girls and boys, at the centre of decision making.’

The object of the evaluation was the Gender Budgeting in Ukraine Project (2013-2020), implemented by NIRAS and Corporate and Public Management Consulting Group (CPM) in partnership with the Ministry of Finance of Ukraine, which was also designated as the project’s main beneficiary. Other beneficiaries include a number of ministries, key spending units, 24 regional administrations and the Kyiv city administration. The project’s budget was SEK 71 million. The project’s main goal was to ‘contribute to the increase of economic effectiveness of budget expenditures through consideration of needs of various groups of women and men in Ukraine.’ The project design defined three impact and related outcome objectives:

- Impact 1. Budget policies and allocations at state level reflect objectives of gender equality.
 - Outcome 1. Line ministries introduce GRB in the budget process at all levels.
- Impact 2. Budget policies and allocations at local level reflect objectives of gender equality.
 - Outcome 2. Oblasts, raions, cities of oblasts significance and amalgamated territorial communities (ATCs) apply GRB in regular budget process.
 - Outcome 3. Ministry of Finance applies GRB at state and local level.
- Impact 3. Relevant actors (Ministry of Social Policy, CSOs, media, citizens) participate in budget discussions and are empowered to demand access to gender budget information.
 - Outcome 4. Relevant actors actively participate and support the GRB processes.

1.1 Evaluation purpose

This was the final evaluation for the project, which ended in December 2020.

The Terms of Reference stated the purpose of the evaluation was to ‘provide the Embassy and its partners with an input to upcoming discussions concerning the preparation of a continued

support to gender budgeting reform in Ukraine.’ The evaluation was to also contribute to the Embassy’s strategic programming in the context of Sweden’s next strategy for reform cooperation with Eastern Europe 2021-2027.

The primary intended user of the evaluation is the Embassy of Sweden in Ukraine.

1.2 Evaluation scope

Specifically, the evaluation was to:

- Analyse the project results and assess the impact of the project at central and local level.
- Assess how the project has supported Ukraine’s implementation of the 2030 Agenda and Sustainable Development Goals (SDG), specifically SDG 5 on gender equality.
- Analyse how the results of the project can support other ongoing reforms (decentralization, public administration reform, fiscal reform etc) and contribute to realizing SDG 5 in Ukraine.
- Identify lessons learned.
- Identify policy gaps to be addressed further by the continuation of the project and/or similar type of intervention.
- Provide recommendations regarding further support (including modalities) to gender budgeting reform in Ukraine that could be implemented by different types of actors (international organisations, CSOs, consultancy companies, etc).

1.3 Management of the evaluation

This evaluation was commissioned by the Swedish Embassy in Kyiv, Ukraine, which was also the intended user of the evaluation. The Embassy managed the evaluation processes, in communication with the evaluation team leader. The evaluation’s findings, conclusions and recommendations are the responsibility of the evaluation team. Quality of the approach and products of the evaluation were the responsibility of the evaluation team with specific inputs from an appointed Quality Assurance resource.

2 Evaluation approach and methodology

2.1 Approach

2.1.1 Theory-based approach

The evaluation took a **theory-based approach**. ‘This approach is based on careful articulation of the programme theory or models and the use of these theories/models as a guiding

framework for evaluation. It sets out the theoretical assumptions underlying an intervention in terms of a phased sequence of causes and effects—a program theory.¹

In terms of this evaluation, focus was on the project's overall Theory of Change and related Intervention Logic, as revised from time-to-time during implementation. The analytical structure for the evaluation used the OECD DAC evaluation framework² with evaluation questions, judgement criteria, indicators and sources refined to address the OECD DAC criteria within the context of the project's Theory of Change. This approach is visible in the Findings section.

2.1.2 Phased approach

The evaluation took a phased approach which ensured a clear delineation of tasks and deliverables within phases. The three phases are described below.

The ***inception phase*** included initial meetings with relevant Embassy staff and project staff which assisted the evaluation team to develop a detailed understanding of the project and the evaluation. Products of the inception phase included:

- Analysis of the project's Theory of Change – this analysis was particularly important in the framing of the analytical framework (specifically visible in the evaluation matrix).
- Stakeholder mapping – project stakeholders were mapped and based on this mapping process the approach to stakeholders was determined.
- Detailed risk analysis – the initial risk analysis for the assignment was further refined. This analysis is available at *Annex D: Risk and limitation analysis*.
- A detailed defining of data collection methods which is provided below.
- Finalising the approach and methodology, including a gender equality approach and a focus on utility, each of which is provided below.
- A GRB workshop – an important aspect of the inception phase was preparing the evaluation team to have a shared, unified understanding of GRB and GRB best practices, and a methodology, towards reliability and validity of findings. The evaluation's GRB specialist prepared and delivered an in-depth, interactive workshop with the evaluation team to develop this shared understanding of GRB, GRB concepts, and existing, internationally agreed GRB conceptual and analytical frameworks. Initially, the workshop reviewed the key principles and approaches to GRB, including GRB concepts, phases, and applicability within budget systems and processes, including budget documents. The second part of the workshop was a presentation of the two main conceptual frameworks used internationally for GRB: the Sustainable Development Goal (SDG) Goal 5 indicator 5c1, and UN Women's indicator methodology, which outlines best practices in GRB. These are directly relevant to the

¹ 2013. AM Nkwake, Working with Assumptions in International Development Program Evaluation, page 71. Springer.

² <https://www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm>

evaluation, given the Embassy's request to examine contributions to SDG 5. The other key conceptual framework, as referenced as an indicator in the project's intervention logic (IL), is Public Expenditure and Financial Accountability (PEFA), which was discussed together with its supplementary framework for assessing gender responsive public financial management (GRPFM). This approach to these key frameworks ensured the team had a solid understanding of best practices during the evaluation, particularly in informing recommendations for the way forward. Finally, the evaluation team reviewed and discussed methodology, particularly the evaluation questions and interview guides in order to ensure a shared understanding of the meaning of the terms, potential hypothesised responses, and potential follow-up questions. This was to ensure that all team members had the same understanding of the evaluation questions, enhancing the validity and reliability of findings.

- Analytical framework development, including harmonisation with the existing, internationally accepted conceptual frameworks for best practices discussed above and in the GRB workshop; Evaluation question refinement; Evaluation matrix development (see *Annex A: Evaluation matrix*).
- Finalising the proposed structure of the evaluation report
- Finalised time and work plan

The **field phase** incorporated detailed document review of a wide range of documents relevant to the project, including project documents, project products and government documents and the primary research undertaken with project stakeholders and knowledgeable non-stakeholders. The work of the field phase is described in more detail below, in the Methodology section. The debriefing workshop described below was the transition point from the field phase to the synthesis and reporting phase.

During the **synthesis and reporting phase** the work of the field phase was drawn together into a coherent set of findings, conclusions and recommendations, in the form of the evaluation report (this document). The synthesis and reporting phase included the validation workshop.

2.1.3 Evaluation ethics

The evaluation approach was developed using the United Nations Evaluation Group (UNEG) *Norms and Standards*.³ The evaluation team focused on:

- A strong commitment to an *ethical approach* grounded on high professional *standards* and *integrity* by the team and a demonstration in words and actions to *respect* for beliefs and customs and a commitment to human rights, gender equality, consideration of disability and to doing no harm.
- A timely provision of analysis and reporting, particularly with a focus on utility.

³ 2017. *Norms and Standards for Evaluation*. United Nations Evaluation Group. New York: UNEG.

- A focus on *credibility*, including a detailed and rigorous methodology to ensure an objective and reliable set of data and a logically coherent and complete analysis.
- An effective application of triangulation principles and practice.
- An evaluation report with a logical structure and evidence-based findings, conclusions and recommendations, and recommendations focused on results and utility.

2.1.4 Gender equality approach

The evaluation team recognised that the project itself focused on furthering gender equality and worked within this overall context to ensure attention to gender equality in data gathering, analysis and reporting.

2.1.5 The ‘utility’ (usefulness) of the evaluation

The evaluation team focused on providing a report that is useful to stakeholders and that conveys its analysis transparently.

The debriefing and validation workshops provided an opportunity for the Embassy to reflect on and give feedback on the initial findings and conclusions of the evaluation. This also provided an opportunity for ensuring the evaluation team’s focus was on usefulness, and to point to areas where refinements could be made to strengthen this.

2.1.6 Data triangulation

Special attention was paid to an unbiased and objective approach and the triangulation of sources, methods, data, and theories. Of the four basic types of triangulation:⁴ data, investigator, theory and methodology, this evaluation will make use of:

- *Data triangulation* (use of primary and secondary sources). Information from secondary sources was triangulated with data from primary sources and different sources triangulated against each other.
- *Investigator triangulation*, with the gender-balanced evaluation team comprising two international members and two national members, each with different backgrounds, qualifications, experience and knowledge.
- *Methodological triangulation*, involving document review and interviews with a variety of stakeholders and knowledgeable non-stakeholders.

2.1.7 Project stakeholders

Stakeholders interviewed for the evaluation totalled 56 individuals. These individuals represented the following stakeholder groups:

⁴ Denzin, N. (2006). *Sociological Methods: A Sourcebook*. Aldine Transaction. (5th edition).

- Project staff – 5
- Ministry of Finance Staff – 4
- Project beneficiaries
 - Line ministries: 15
 - Local level – oblasts: 25
- Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc. – 7

Interviewees included:

- Female – 42⁵
- Male – 14

To maintain the privacy and confidentiality of the stakeholder list, no further identifying information will be provided.

2.2 Methodology

During the inception phase the evaluation team considered the most useful and appropriate data collection methods to be used during the evaluation. They are described below.

2.2.1 Analytical framework

Proposed evaluation questions were set out in the Terms of Reference. During the inception phase the evaluation team considered refinements to the evaluation questions and the overall analytical framework, to ensure analysis, findings, conclusions and recommendations remain focused on usefulness to project implementers and Sida. These refinements were agreed with the Embassy and included in the inception report. Following this, an evaluation matrix was developed which provides more detail on sub-questions, indicators, judgement criteria and methods and sources of data. The evaluation matrix is available at *Annex A: Evaluation matrix*.

2.2.2 Methods

Document review – analysis was undertaken on all available project design, activity and reporting documentation, as well as all related Sida material, using the evaluation matrix. This process drew out material that was triangulated with primary research, and included a review of key laws, policies, and budget documents to assess the extent to which GRB has been integrated into these, as well as into systems and practice. The document review methodology correlated directly to key informant interviews, with relevant aspects of reviewed documents highlighted and then placed in the evaluation matrix according to the relevant evaluation question.

⁵ Approximately 77% of public servants in Ukraine are women. At decision-making levels the number is not as high but is still significant. This is true at both national and regional levels.

Key informant interviews – the primary research method was semi-structured interviews with stakeholders. Interview guides were prepared during the inception phase and agreed on in the inception report. Subsequently, guides were operationalised with refinements focused on specific stakeholder types and individuals. Within this process, some additional follow-up/probing questions were added for some stakeholders. The evaluation team also established interview protocols. The GRB specialist participated in initial key informant interviews with the evaluation team, to *mentor and monitor* in relation to specific GRB enquiry.

Debriefing meeting – as a transition between the field and synthesis phases a debriefing meeting was held with the Embassy. This debriefing offered an opportunity for early reflection on field processes and initial team thinking. However, as it was early in the team’s reflective processes, no detail on findings and conclusions was possible. The debriefing meeting set deadlines for report submission and dates for the Validation and Presentation Workshops.

Synthesis of findings – the evaluation team’s approach to analysis and synthesis of findings was as follows:

- Team members were assigned different documentation for analysis against the evaluation matrix. Each document’s relevant material was highlighted and then copied to the relevant cell in the evaluation matrix.
- Team members were assigned to undertake key informant interviews. These assignments were determined based on language requirements, the role of each stakeholder in the project and the skills and background of the team member.
- Team members took detailed notes of interviews, with notes transcribed in the specifically relevant cell of the interview sheet. Each cell correlates directly to the evaluation matrix.
- Once document review and interviews were completed the team leader brought all evaluation data together, using the evaluation matrix as the guide. Similar and confirmatory data were written into synthesised findings, with greater emphasis placed on data recurrently heard among stakeholders and where similarities were found across different types of stakeholder and different sources. Contradictory data was treated in the same way and discrepancies analysed further. (Data and methodology triangulation.)
- The evaluation team then assessed the work of the team leader, based on their document review and the interviews they undertook, raising questions of clarity and/or suggesting changes or refinements. Changes were then made to the draft. (Investigator triangulation.)
- The evaluation team then workshopped their conclusions and recommendations, based on the agreed set of synthesised findings. (Investigator triangulation.)
- The team leader drew these conclusions and recommendations into the draft report which was submitted to QA.
- The draft was finalised based on QA comments and submitted to the Embassy.

Validation workshop – a validation workshop was held at the end of the synthesis phase, prior to submission of the final evaluation report. The validation workshop included a presentation

of the findings, conclusions and recommendations of the evaluation and provided an opportunity for stakeholder comment.

3 Findings

The findings of the evaluation are drawn from an analysis of project documentation, government documentation and key informant interviews.

3.1 Relevance

In assessing the project's relevance, the evaluation looked specifically at the project's design in relation to:

- Identified needs for establishing *globally accepted best practices* for GRB in Ukraine.
- Identified needs for enhancing the country's legal and policy requirements for implementing GRB.
- The *needs and priorities* of defined partners, beneficiaries and target groups.

Each of these areas is discussed below.

3.1.1 Global best practice

The project's inception report notes that the 'overall project approach is based on the best international practices. ... The project team will support the preparation of the GRB Statement (at State and oblast levels) which is a document that will be submitted with the budget and that will contain an overview of the results of the GRB initiatives in Ukraine.'⁶

In looking at 'globally accepted best practice', the evaluation team used two frameworks:

- I. SDG indicator 5c1⁷: Indicator 5c1 is of interest given the Embassy's request to examine project contributions to SDGs and Ukraine's commitment to implementing SDGs.⁸ This indicator measures three 'globally accepted best practices', or criteria, for a gender responsive public finance system:
 - Criterion 1 – 'intent of a government to address gender equality by identifying whether policies, programmes and resources are in place.'
 - Criterion 2 – 'existence of mechanisms to track resource allocations towards these policy goals.'

⁶ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 5. Indevelop, CPM, Niras.

⁷ SDG indicator 5c1: 'Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.' The evaluation utilised the sub-indicators and methodology for assessing 5c1 implementation developed by UN Women.

⁸ <https://www.kmu.gov.ua/en/cili-stalogo-rozvitku-ta-ukrayina-eu>

- Criterion 3 – ‘existence of mechanisms to make resource allocations publicly available to increase accountability to women.’⁹
- II. The PEFA Assessment of Gender Responsive Public Financial Management (GRPFM).¹⁰
The project *was not tasked to cover the scope covered by PEFA GRPFM*. Its specific task was based on introducing GRB in performance budget processes (so no work was done on the revenue side, higher policy levels, audit or public investment management). Further, the PEFA GRPFM was introduced only late in the project’s implementation period. However, this conceptual framework captures globally accepted best practice that pre-existed the framework’s establishment, and there is World Bank data on the application of the framework in Ukraine. In this context, it provides a useful framework, offering Sida and other partners a solid tool for assessing progress in institutionalising GRB and future needs.

SDG Indicator 5c1

Sustainable Development Goal (SDG) Indicator 5.c.1 “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment” has been recently reclassified as Tier II by the Inter-Agency Expert Group on SDGs. The indicator measures progress towards Target 5c of the SDGs to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels”. It links the policy and legal requirements for gender equality with resource allocations for their implementation. By tracking resource allocations, governments introduce deliberate measures into the planning and budgeting cycle to meet their gender policy objectives such as eliminating gender-based violence or increasing women’s employment. By making these allocations public, governments commit to higher levels of transparency and accountability in budget decision making.¹¹

The evaluation used project planning documents (Inception Report and Plan for Additional Activities) in its documentary assessment. The World Bank GRPFM report also provided perspective, particularly for those criteria with clear correlation between Indicator 5c1 and the GRPFM.

Criterion 1 - intent of a government to address gender equality by identifying whether policies, programmes and resources are in place.

Few state programmes towards gender equality existed at project start. There was a State Gender Equality Programme for 2013-2016 with UAH 1,286,510 allocated for it from the State Budget and UAH 1,787,130 from local budgets.¹² This was followed by a consecutive State Programme on ensuring equal rights and opportunities of men and women for 2018-2021,

⁹ <https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>

¹⁰ <https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management-what-you>

¹¹ <https://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1>

¹² <https://zakon.rada.gov.ua/laws/show/717-2013-%D0%BF#Text>

and two other National Action Plans on gender equality.¹³ However, aside from these programmes explicitly designed to further gender equality, limited government attention existed to gender mainstreaming other policies and programmes or budgeting for furthering gender equality in diverse sectors. Budget regulations on GRB, and related normative changes, are visibly lacking in the budget process. According to the Inception Report, the ‘project reviewed the budget process and budget documents at the national level and the level of oblasts in order to define options for integration of gender equality principles in budget documents and processes and also to facilitate planning of project activities in the implementation phase.’¹⁴ This review included preparation of over 20 documents, including assessment of budget documents, an overview of relevant laws, fact sheets and a gender analysis of GRB in all oblasts.¹⁵ The inception report also noted that the project planned to contribute to improvements in budget processes that would move Ukraine ‘closer to assuming the characteristics of advanced category of performance budgeting’ by increasing ‘the quality of formulation of fiscal policy, budget allocation efficiency and implementation of budget programs through focusing on gender sensitive results.’¹⁶

With regards to resourcing, the Inception Report noted ‘the low level of financing and investing in women’s empowerment and in the development and implementation of gender equality policies.’ The Report also noted that there is ‘no system in place for monitoring budgetary allocations geared toward achieving gender equality in Ukraine.’¹⁷ The project’s Plan for Additional Activities indicates an attempt by the project to address this through its shift in focus to the provision of support to key spending units (KSUs) ‘in adhering to the new regulation by integrating a gender perspective in KSU strategic documents, budget programs and documents used in the budget process.’¹⁸

Thus, the project design set out to address needs in Ukraine, as clearly identified before and during the inception phase, towards supporting the government to establish hitherto limited or non-existing policies, programmes and resources for furthering gender equality (SDG 5c1, criterion 1), as clearly stated as anticipated impacts in the IL: “Budget policies and allocations at state level reflect objectives of gender equality” (impact 1) and “Budget policies and allocations at local level reflect objectives of gender equality” (impact 2).

Criterion 2 - existence of mechanisms to track resource allocations towards these policy goals.

The project’s Inception Report noted that since 2001 ‘sex disaggregated statistics started to be collected. As of 2014, data was being collected by the Government on the basis of 113

¹³ <https://www.msp.gov.ua/timeline/?t=166&from=&till=&m=6#tagpanel>

¹⁴ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 12. Indvelop, CPM, Niras.

¹⁵ Ibid, page 13.

¹⁶ Ibid, page 18.

¹⁷ Ibid, page 25.

¹⁸ 2017. Plan for additional activities and extension of the Project ‘Gender Budgeting in Ukraine’, page 6. Niras, Indvelop, CPM. Kyiv.

gender-sensitive indicators.¹⁹, and as of 2021, the number of such indicators increased to 226. However, the policy framework for gender statistics remains underdeveloped – with expansion needed in the numbers and types of indicators and guidelines for and the application of these indicators in policy development.

The World Bank's GRPFM assessment later noted that the Budget Resolution 2019-2021 'placed a special focus on including gender aspects in the budget requests of the pilot ministries and other KSUs. The first step towards integration of gender recommendations in the budget circular was already done in 2016 for pilot line ministries, asking them to include respective changes in their budget requests, as per their gender analysis of the programs. The MoF's letter to KSUs on the preparation of 2019-2021 budget requests did not require them to provide justification or demonstrate planned results of the impact on men and women or on gender equality as a part of new policies or the expenditure reduction. However, the letter did require that sex-disaggregated data be provided in budget requests.'²⁰ The GRPFM assessment also notes that 'four of the selected ministries specified sex-disaggregated planned output indicators (34.4% of the expenditure for budget programs associated with the delivery of services from ministries that deliver the services in question), while one ministry specified sex-aggregated planned outcome indicators (5.0%).'²¹

In the physical training sector, recommendations were made on how to overcome the identified gender problems and gaps, in particular 'to start collecting data disaggregated by sex, age, state of health, place of residence about professional and mass sport; as well as about the employment of coaches in various sports and about the management teams in the sphere of sport.'²² In the health care sector, gender budget analysis resulted in recommendations to close gender gaps within programmes including the continued 'collection of sex-disaggregated and gender statistics, and develop appropriate performance indicators.'²³

The project's 2017 Plan for Additional Activities included, in its focus on expansion of activities at the State level, the provision of 'support for the development of regulatory legal acts on the GRB integration into the budget process', which included 'expert advisory support in how to integrate GRB into their regular process of providing budget requests and work on program development and monitoring as part of the budget process.'²⁴

Thus, findings suggest that at the project outset the government needed support in *regularly* issuing budget circulars with guidance on GRB, basing budgeting across *all* ministries on

¹⁹ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 21. Indevelop, CPM, Niras.

²⁰ February 2021. PEFA Assessment of Gender Responsive Public Financial Management, Ukraine, page 22. The World Bank. Kyiv.

²¹ Ibid, page 28.

²² Gender equality in the physical training and sport sector. Kyiv, 2019, p. 15.

²³ Gender equality in the health care sector. Kyiv, 2018, p. 12.

²⁴ 2017. Plan for additional activities and extension of the Project 'Gender Budgeting in Ukraine', page 7. Niras, indevelop, CPM. Kyiv.

gender analysis (rather than only some programs on an ad hoc basis), ensuring clear objectives towards gender equality with allocated budget, and undertaking gender-responsive ex-post analysis and audit (as per criterion 2). The project design sought to address some, albeit not all, of these needs towards institutionalising GRB.

Criterion 3 - existence of mechanisms to make resource allocations publicly available to increase accountability to women.

There is no indication that resource allocations have been or are publicly available. Although the project’s foreseen impact 3 arguably relates to making GRB information publicly accessible by empowering “relevant actors” to “demand access to gender budget information”, ensuring publicly available GRB information has not been a project focus area.

PEFA GRPFM

The key documentary resource in assessment of Ukraine’s PEFA GRPFM implementation is the directly relevant World Bank Report. According to the World Bank:

The purpose of the PEFA supplementary assessment on gender responsive budgeting (GRB) is to collect information on the extent to which gender is mainstreamed in Ukraine’s public financial management (PFM) system and to establish a baseline for future assessments. The government of Ukraine has been at the forefront of introducing and mainstreaming gender, so the assessment results are expected to facilitate the measurement of progress on an initiative that is already underway.²⁵

The last sentence suggests that, as of 2019 when the assessment was conducted, the government had taken steps towards GRB.

PEFA Scoring	Score
High level of performance that meets good international practices	A
Sound performance in line with many elements of good international practices	B
Basic level performance	C
Less than basic level of performance; insufficient information	D

The PEFA GRPFM involves scoring governments based on a four-point scale, illustrated in the first table. The second table summarises the World Bank’s findings, which illustrate that during the period of 2016-2018 the government had ‘sound performance’ related to its budget circular and ‘basic’ performance related to its budget proposal documentation and tracking budget expenditure for gender equality. However, it had less than basic performance related to all other components, *indicating areas where much more work and results are required*.²⁶

Responsiveness of PFM tools	Assessment
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²⁵ <https://openknowledge.worldbank.org/handle/10986/35698>

²⁶ Significantly greater detail is available in the World Bank PEFA Assessment of Gender Responsive Public Financial Management Summary at: <https://openknowledge.worldbank.org/handle/10986/35698>

#1: gender impact analysis of budget policy proposals	D
#2: gender responsive public investment management	D
#3: gender responsive budget circular	B
#4: gender responsive budget proposal documentation	C
#5: sex-disaggregated performance information for service delivery	D+
#6: Tracking budget expenditure for gender equality	C
#7: Gender responsive reporting	D
#8: evaluation of gender impacts of service delivery	D
#9: legislative scrutiny of gender impacts of the budget	D

Thus, the World Bank’s 2019 assessment findings illustrate that, as of the period being assessed, 2016-2018, the government as a key project stakeholder *still* had several needs towards institutionalising GRB, in accordance with best practices in GRB. From this, the evaluation team can infer that these same needs likely also existed at the time of the initial project design. Even though the PEFA GRPFM did not exist yet at the project’s inception, the project sought to address some of these already internationally recognised best practices in institutionalising GRB, as noted in the project’s inception report: ‘It is also important to note that GRB can lead to improved PEFA scores for comprehensiveness, transparency and policy-based budgeting.’²⁷ More specifically, as per these criteria, the project design sought to address government needs for improved gender impact analysis of budget policy proposals; gender responsive budget circular; gender responsive budget proposal documentation; and sex-disaggregated performance information for service delivery (in some sectors). It also included some attention to tracking budget expenditure for gender equality; gender responsive reporting; and evaluation of gender impacts of service delivery. The project design did not, however, seek to support gender responsive public investment management; or legislative scrutiny of gender impacts of the budget. Thus, the project sought to address some albeit not all of the needs for institutionalising GRB.

3.1.2 Identified needs for enhancing the country’s legal and policy requirements for implementing GRB

The evaluation found in its document analysis that the project was designed in the context of and responding to relevant legal and policy needs in Ukraine. ‘The main focus of the inception period was technical in nature and the focus was placed on conducting desk analyses of the budget process in Ukraine, existing budget documents, legislation and procedures and on assessing possible entry points for GRB.’²⁸ According to the project’s inception report, the ‘Law of Ukraine on Ensuring Equal Rights and Opportunities of Women and Men (2005), and

²⁷ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 33. Indevelop, CPM, Niras.

²⁸ Ibid, page 10.

numerous international conventions that Ukraine ratified offer a solid foundation for the introduction of GRB in Ukraine on the national and local level.²⁹

On August 1, 2013, the Government of Ukraine approved the Strategy of the Development of Public Finance Management ('PFM Strategy'). According to the project's inception report, this document identified the main directions and ways of reforming the PFM system in Ukraine, including a call for an introduction of gender responsive budgeting.³⁰ The inception report *links the project* to specific activities from the PFM Strategy. Keys links are:

- Gender analysis of budget programs and disaggregation of indicators on the basis of gender for improved measuring of the impact of budget programmes and better connection with state priorities as defined in the state gender equality policies.
- Introducing gender equality in the regulatory framework as an indicator of effectiveness of budget programmes for local budget - contributing to better assessment of budget programme effectiveness.
- Introduction of GRB during the transition to medium-term budget planning, facilitating the coordination of public policies to ensure real needs of women and men within the available budget.³¹

Further, in discussing how GRB will be introduced in Ukraine, the project's inception report notes that 'GRB introduction to the budget process will be elaborated in close cooperation with the Ministry of Finance and within the context of the PFM reform process' and that the 'final target is the formulation of 2019 draft budgets based on the improved legal framework that will include gender equality principles.'³²

It is also notable in this context that the project's focus included specifically linking project activities with the Government of Ukraine's PFM Strategy. These links included the introduction of GRB during the transition to medium-term budget planning, facilitating the coordination of public policies to ensure the real needs of women and men are met within the available budget.³³

3.1.3 The needs and priorities of defined partners, beneficiaries and target groups

At project inception a general understanding of gender equality and why it is needed was limited among project stakeholders, that representatives of both national and local agencies were relatively unaware of 'gender', 'gender equality', and GRB concepts. Further, while the project brought about greater discussion of gender equality in the public arena, for some, 'gender' and 'gender equality' remain unknown or sensitive concepts. Indeed, there is resistance to any work that defines gender concepts or frames analysis or interventions within a gender equality framework. Beneficiaries recognised the importance and benefit of better

²⁹ Ibid, page 6.

³⁰ Ibid, page 6.

³¹ Ibid, page 19.

³² Ibid, page 33.

³³ Ibid, page 19.

understanding gender equality. The evaluation found a growing awareness among beneficiaries of the role GRB can play in contributing to gender equality, although this is more apparent at the local level than with national partners and beneficiaries.

At project inception budget legislation did not contain norms and requirements related to gender mainstreaming, nor any framework for meeting the needs of diverse service users. There were a limited number of stated priorities on gender equality in some government strategic documents, but there was no legal or policy framework for GRB. Beneficiaries and target groups note the relevance of the project in responding to this legislative/ policy gap. The ability to analyse, from a gender perspective, a target or a budget programme, was pointed to as being useful in addressing needs across groups who make use of public services, based on their sex, age, territorial affinity, vulnerability, etc. This was a new understanding, and was welcomed.

Also welcomed was the focus knowledge and capacity growth in areas such as gender-specific/ sex-disaggregated data, as this expertise did not previously exist. Beneficiaries made specific reference to the relevance of local examples of good practice in implementation of GRB methodologies, such as the pilot approach to integrating GRB in the budget process realised in Luhansk and Ivano-Frankivsk oblasts.³⁴ This pilot provided central and local governments with information on the necessity for and advantages of introducing GRB in the budget process.

The project was clearly designed to respond to expressed and indicated needs. As part of its formulation/inception process, the project reviewed the budget process and budget documents at the national and local levels to define options for integration of gender equality principles in budget documents and processes and also to facilitate planning of project activities in the implementation phase.³⁵ The project team prepared over twenty documents³⁶ during the inception phase, documents related to this assessment of budget documents but also documents that provide an overview of all relevant laws and policies, a fact sheet on gender equality in Ukraine, and a gender analysis with relevant information on GRB in all oblasts, including the mapping of gender equality institutions at the oblasts level.³⁷ The project's inception report notes that the 'system of program budgeting in Ukraine remains more presentational than performance-informed' and in this context the project's design intent was to improve the budget process to 'move it closer to assuming the characteristics of advanced category of performance budgeting.'³⁸ This specifically included having 'GRB in relevant documents regulating program based budgeting and medium-term budgeting.'³⁹ As

³⁴ <https://www.niras.com/projects/gender-responsive-budgeting-in-ukraine/>

³⁵ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 12. Indvelop, CPM, Niras.

³⁶ These docs are listed in the project's IR on page 13.

³⁷ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 13. Indvelop, CPM, Niras.

³⁸ Ibid, page 18.

³⁹ 2017. Plan for additional activities and extension of the Project 'Gender Budgeting in Ukraine', page 6. Niras, Indvelop, CPM. Kyiv.

importantly, the project linked its specific activities to Ukraine's PFM strategy, including a focus on:

- Gender analysis of budget programs and disaggregation of indicators on the basis of gender.
- Introducing gender equality as an indicator for measuring effectiveness of budget programmes.
- Introduction of GRB during the transition to medium-term budget planning to ensure the real needs of women and men are being addressed within the available budget.⁴⁰

Later, when developing its Plan for Additional Activities for the later years of the project, this plan noted that in line with new regulations on work in GRB in Ukraine the project was moving from 'piloting in certain line ministries towards giving specific support to all the key spending units (KSUs) ... integrating a gender perspective in KSU strategic documents, budget programmes and documents used in the budget process.'⁴¹ This approach included the provision of expert advisory support to KSUs on the use of the methodological recommendations on the use of GRB for KSUs and assisting KSUs to integrate gender perspective in the regulatory legal acts governing relations in a respective sector and in the documents used in the budget process.⁴² The Plan for Additional Activities also noted the relevant focus on building Ministry of Finance capacity to implement GRB including by increasing the expertise of Ministry staff, assisting the ministry in improvements in the formation of strategic objectives and budget programmes and through support to the Ministry and other Central Executive Authorities (CEAs) in improving the regulatory framework for integration of a gender perspective.⁴³

3.1.4 Flexibility

The evaluation enquired into the flexibility of the project (and the donor), gathering data on the ability of the project team in particular to learn from developments in the country and for the project to then adapt, and respond to these developments. The evaluation found a high degree of flexibility, visible particularly in the response to the global Covid-19 pandemic, in relation to unforeseen resistance to GRB on part of decision-makers and other officials, political changes and in interactions with similar interventions of other donors/ implementing agencies. The shift to a focus on the local level, after the mid-term review, was noted as an example of flexibility and ability to respond to changes on the ground. Indeed, the work on two levels (Ministry and local levels) was seen as positive and complementary to outputs and outcomes. One particular success of this flexibility was maintaining work with one oblast while

⁴⁰ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 19. Indevelop, CPM, Niras.

⁴¹ 2017. Plan for additional activities and extension of the Project 'Gender Budgeting in Ukraine', page 6. Niras, Indevelop, CPM. Kyiv.

⁴² Ibid, page 7.

⁴³ Ibid.

then expanding to others, and to hromadas, which was also demonstrated in the expansion to work with universities.

3.2 Coherence

3.2.1 The GRB Coordination Group and the Ministry of Finance

The project's national partner (and main beneficiary) was the Ministry of Finance. The Ministry of Finance led the GRB Coordination Group.

On one side, the evaluation found the project's collaboration and coordination with the Ministry to be at a high level, and the role played by the Ministry in communication with and coordination of the variety of actors involved in the project to be an effective contributor to the project's success. The GRB Coordination Group met regularly and discussed all issues of implementation, which the evaluation found to be a positive contributor to the project's implementation. Regional working groups were also established by State Oblast Administrations - regional executive bodies – to address gender analysis of budget programmes, gender gaps and problematic areas. While not a project initiative these working groups were advocated for by the project and had direct involvement in the GRB Coordination Group and interactions with the project, contributing to coordination and collaboration. The line ministries also established their internal working groups on GRB.

On the other side, two issues existed with the role played by the Ministry of Finance in the project and in project coordination. Firstly, the Ministry plays a strong role, as a leader, with line ministries and in relation to the local budget department. The evaluation found this role and relationship detracted from an open discussion in the Coordination Group. The evaluation found the Coordination Group mostly served as a platform for line ministries to report to the Ministry of Finance, which constrained the positive engagement of these line ministries and the local budget department in the project. Secondly, as noted above, the Ministry of Finance saw the project initiative from a purely PFM perspective and declined to consider the wider gender equality focus and possibilities of a GRB approach. This perspective of the Ministry was a constraint on the project's design and implementation, hindering implementation of international best practices in GRB, as described in the Relevance section.

The Government of Ukraine has moved responsibility for the Gender Equality Strategy to the Vice Prime Minister's Office – a level above Ministries – and the Office is working closely with the gender equality units in the Ministry of Social Policy and several other line ministries. There is potential for greater focus on gender equality if policies and tools are overseen and led at this level.

3.2.2 With other initiatives and groups

The project was established with the intent of coherence, with the existing PFM reform process, with other interventions in the sector and with other actors, as clearly stated in the inception report:

The project will build on the successes achieved within the public finance management reform and donor projects that have supported the reform, including the Budget and

Aid Management Project (BAM Project) funded by Sida. Furthermore, the project will support the achievement of the State Program to Ensure Equal Status of Man and Women in Ukraine (2013-2016) objectives. Last but not least, the project envisages additional major and sustainable innovations to the budget process and procedures that will include principles of gender equality. The project will cooperate with donors supporting the public finance reform (WB, GIZ, USAID and others) and with those actors working on gender equality initiatives, including GRB, (UN Women, Friedrich Ebert Foundation, and others) to maximize the impact of project activities.⁴⁴

Collaboration with GIZ (the U-LEAD initiative), UN Women and the Friedrich Ebert Foundation was indeed notable in design and implementation. Collaboration included signing MoUs with UN Women, NDI, U-LEAD and the Friedrich Ebert Foundation, as well as with national agencies such as the National Agency for Civil Service and the National Academy of Public Administration. One interesting aspect of this collaboration was the different focus of the international interventions and this different focus offered the possibility of broader impact from each initiative. UN Women, for example, does not work with the Ministry of Finance, focusing more on Civil Society Organisations (CSOs) and municipalities while U-LEAD is focused on enhancing the capacities of actors at national, regional and local levels to implement Ukraine's decentralisation and related regional policy reforms. Both offer complementary areas of focus and activity. Joint activities were conducted, including for example the joint development of an online course with the Friedrich Ebert Foundation and the use of the project's experts by the U-LEAD programme. These other initiatives recognise the importance of the project in GRB developments in Ukraine's normative framework, contributions arising from the project's 'highly professional inputs on GRB and gender planning.'⁴⁵

The project too looked beyond international initiatives and established its own initiatives focused on sustainability for GRB in Ukraine. In addition to international partners, the project engaged with universities, CSOs and other government agencies such as the State Statistics Service (SSS), Parliament, national officials such as the local budget department of the Ministry of Finance and local officials. This meant the project was able to provide gender mainstreaming inputs to the State Strategy on Regional Development 2027 and to the draft Law on Local Self-governance. Collaboration with hromadas⁴⁶ included work on a standard list of indicators for their gender passport⁴⁷ and gender budgeting. Interaction between the regional and national levels on gender policy, both with the administrative/ ministerial side and between elected officials is lacking.

This collaboration and complementarity offer possibilities for an expansion of focus in future initiatives, particularly in line with the discussion above on GRB's focus on gender equality,

⁴⁴ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 5. Indevelop, CPM, Niras.

⁴⁵ Per a key informant interview.

⁴⁶ Hromadas, territorial communities in English, are the basic unit of administration in Ukraine.

⁴⁷ The budget programme passport is a document that defines the purpose, objectives, directions of use of budget means, responsible implementing units, performance indicators and other components of the budget programme in accordance with the budget purpose established by the State Budget Law (local budget decision) and public policy goals in the relevant budget area.

beyond gender responsiveness in budget programmes. NDI, for example, has expanded its approach beyond budget programmes to strategic documents for hromadas, focusing on a *gender equality approach*. Improving on interactions between the local and national levels offers the potential for more significant action on gender equality nationwide.

3.3 Effectiveness

The evaluation undertook detailed enquiry into the effectiveness of the implementation of GRB into the budget process in Ukraine, including related to planning, executing, monitoring and evaluating the budget and found that the project has been effective in achieving its foreseen outcomes, although findings suggest that the absence of a stronger legislative framework constrains effective implementation of GRB in Ukraine. The recommendatory nature of GRB implementation in the budget process is a key challenge to the sustainability of GRB. While not universally the case, key partners/ beneficiaries of the project do not see or treat GRB as a gender equality approach – they see it from the narrow perspective of the practical needs of women and men, not from the perspective of strategic goals.

Both interviews and documents indicate project effectiveness. The Ministry of Finance has prepared a gender responsive budget circular annually, since 2019, which is used by spending units when preparing their budgets. Project reporting notes that 35% of all ministries in Ukraine submitted budget requests with gender considerations in 2020⁴⁸ and that 75% of all oblasts have analysed local budget programmes from a gender perspective.⁴⁹ Using these gender analyses, conducted in accordance with the *Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process*,⁵⁰ and in line with Ministry of Finance instructions, key spending units (KSUs) were required to provide the Ministry with information on how a gender perspective was considered during formulation of budget indicators. The project further reports that ‘Sex disaggregated data is being collected and published in all oblasts of Ukraine.’⁵¹ Local administrations collect sex-disaggregated data on 226 indicators, 104 of which were defined by the State Statistics Service and 122 by other ministries and agencies,⁵² although as indicated above, expansion is needed in the numbers and types of indicators and the application of indicators in policy development. Thus, the evaluation found several examples of the use of gender impact analyses of expenditure policy proposals, including both ex ante and ex post analyses. Examples come from a range of key spending units and are publicly available,^{53 54} although they are not fully institutionalised across all institutions.

⁴⁸ GRB Project in Ukraine: Results and Reflections, page 16. Niras CPM.

⁴⁹ Ibid, page 17.

⁵⁰ Methodological recommendations for the evaluation of the effectiveness of budget programs: <https://zakon.rada.gov.ua/rada/show/v0608201-11#Text>

⁵¹ GRB Project in Ukraine: Results and Reflections, page 15. Niras, CPM.

⁵² Per a key informant interview.

⁵³ <https://www.df.zt.gov.ua/Gob.php>

⁵⁴ <https://bukoda.gov.ua/documents/oblasnij-byudzheth/dani-ta-analitika/genderno-oriyentovane-byudzhetuannya>

Key stakeholders were asked the extent to which GRB had been implemented in Ukraine. The vast majority indicated *partial implementation*, prior to providing further explanation as to this categorisation. Key noted examples of implementation were budget passports and sex-disaggregated performance indicators. The evaluation found that there is greater focus on the use of evidence in understanding the differences in how budget programmes target women and men. The Ministry has issued a number of decrees, with most stages of the budget process covered in recommending the use of this approach – and specifically the use of gender-related indicators in budget processes. In 2021, the State Budget Explanatory Note 2022⁵⁵ provided specific focus on gender in ‘improving the efficiency and effectiveness of use of budget funds’. This document notes that after four consecutive years of guidance in this area and accounting for ‘gender aspects when calculating indicators and characterising budget programmes, more and more budget programs are becoming gender sensitive.’⁵⁶ The document also notes the range of state budget funds that take gender into account when drafting budget requests, including a number of Ministries and oblast administrations. As recently as late 2021 the *State Budget Explanatory Note 2022* noted that during preparation of the draft state budget for 2022, gender was taken into account for 38 per cent of gender responsive components of 47 budget programmes, up from 35% for 41 budget programmes in the previous budget.⁵⁷ The evaluation found specific examples of this analysis in the preparation of gender responsive budget proposal documentation. The National Guard of Ukraine has changed its procurement of security vests based on gender analysis of its budget, and the evaluation found both the Ministry of Education and Science and the Ministry of Youth and Sports specifically addressing GRB in their budget passports.

The evaluation enquired specifically into the use of sex-disaggregated performance indicators. There are clear indications of the use of sex-disaggregated data, as well as that relevant people in line ministries, oblasts and hromadas find value in their use; they, and documents, provide a range of evidence acknowledging how sex-disaggregated data enable assessing how budget expenditures affect different groups of women and men public service users. Stakeholders considered using this data more extensively a priority for future work.

The evaluation found that the line ministries and oblasts that worked with the project prepared gender informative annual financial reports. While this reporting is available, it is inconsistent in form, as well as in if, how or when it is made available publicly. Local budget spending units prepare budget passport reports which consider performance indicators, including sex-disaggregated indicators. However, not all local budget programmes are included.

The evaluation found that diverse types of project stakeholders generally considered that they had become somewhat knowledgeable to knowledgeable about GRB. Within the framework of civil service reform, the National Agency for Civil Service of Ukraine adopted an Order on Methodical Recommendations identifying certain requirements for the positions of public

⁵⁵ September 2021. *State Budget Explanatory Note 2022*, page 59. Ministry of Finance, Government of Ukraine.

⁵⁶ Ibid.

⁵⁷ Ibid.

officials, including a skill to do gender analysis, work with gender statistics and conducting gender impact assessment.⁵⁸ The project provided training to officials in these areas - that they consider themselves knowledgeable was a recurring theme, as was their observed need for more training and information of a practical nature.

This enquiry involved questioning the extent to which these stakeholders have participated in and supported GRB, which can further indicate GRB knowledge and capacities. Respondents tended to note that they actively participated in and supported GRB processes in their agencies. However, the evaluation also found that although this knowledge and support of GRB were strong at the technical level, they were less supported in higher governance ('at the level of making decisions').

3.3.1 Further work is required

The evaluation found a need for further work in several areas, some already indicated.

Beyond focusing on the budget process within a PFM framework, future work, particularly with the Ministry of Finance, needs to widen the focus of GRB to address explicitly gender equality needs and priorities. While it is appropriate for the Ministry of Finance to focus on budget processes as per their mandate, Ukraine's commitments to the SDGs establishes the obligations noted above in discussing SDG indicator 5c1. These obligations require that there is also a furthering of gender equality in and of itself. Evidence suggests that consistent application of GRB meanwhile will contribute directly to improved efficiency, effectiveness, and transparency in public expenditures, thereby contributing to realising the aims of the Ministry as per its mandate and best practices in PFM. To this end, findings suggest that both improved and increased political commitment, especially at higher decision-making levels, and an effective institutionalised structure for implementing GRB in all governance processes is needed. For the latter, clearly the policy framework requires strengthening to require GRB as part of budget processes. Through the project's capacity building, the number of national and local level officers who understand GRB as a financial instrument to increase budget efficiency has increased. Given the growth in public service provision by hromadas, more work is required in ensuring hromadas are able to ascertain the specific needs of their residents – women, men and vulnerable groups – and are able to reflect these needs in their budgets.

The Government of Ukraine started developing the National Gender Equality Strategy to 2030 in line with SDGs and other international commitments. The draft, currently open for public consultation, includes ensuring use of GRB in the budget process. This is potentially a strong and effective basis for broadening the application of GRB, as it creates the potential for mandating GRB in finance and/ or budget processes and in legislation on local self-governance. Strengthening the legal, policy and strategic framework is a critical next step. Additionally, furthering public knowledge of and interest in gender equality and the role of GRB in advancing gender equality in Ukraine is important for building public support for improved GRB.

⁵⁸ <https://zakon.rada.gov.ua/rada/show/v0004859-21#Text>

The evaluation found significant interest in and commitment to GRB processes in some agencies that could provide a strong basis for strengthening outcomes. These include the already strong groups at the oblast level and the State Statistics Service, as well as the gender unit in the Ministry of Social Policy and universities. Universities demonstrated both interest and engagement in the project, though they were not originally included as a key stakeholder. This included the project's specific engagement with the National University of Kyiv-Mohyla Academy, the National Academy of Public Administration under the President of Ukraine and the Fiscal University⁵⁹ under the Ministry of Finance. The role of universities, in institutionalising the training of public servants and future government leaders in GRB methods and application will be essential for future application of GRB.

3.4 Efficiency

While there were some areas of weakness, the evaluation found that overall the project's systems of planning, management and monitoring contributed to an efficient use of financial and human resources.

3.4.1 Management systems

The evaluation found effective management approaches. These included:

- A systematic approach and regular project team meetings to review results and plans.
- An annual and quarterly planning focus.
- A defined MEL system (see below).
- A mid-term review (see below).
- Regular reporting to the Embassy and partners based on quarterly action plans.
- Regular interactions with the project's main partner (the Ministry of Finance) including involvement in regular meetings of the Coordination Group.
- Numerous *ad hoc* consultations with line ministries, regional administrations and other stakeholders.

3.4.2 Monitoring, evaluation and learning (MEL) systems

The project team was diligent with its MEL approaches. The evaluation found a professional approach to use of reflective processes in planning and in the use of resources. Notably, however, the monitoring system was complex and not well understood across the whole of the team, nor with key stakeholders; this led to the management of resources being more focused on the day-to-day use of resources as they were planned originally. For example, indicators developed within the IL did not provide the team with the information that they actually needed for monitoring. This was recognised, and modifications were made during the mid-term review (MTR) process. While this also was not completely successful, it did improve the monitoring process. The MTR itself was an important and effective implementation of a

⁵⁹ https://mof.gov.ua/en/university_of_the_state_fiscal_service_of_ukraine-428

monitoring process which drove modifications to project design for the second phase of the project.

3.4.3 Results logic (ToC and IL)

The evaluation analysed the project's results logic and how it was used in project management. The Theory of Change (ToC) clearly provided the project team with a framework for its work, and drove the project's thinking, strategies, planning and reporting. There is no doubt that the ToC is one aspect of the project's story and an important one. However, there is not always a clear relationship between the ToC and IL and the work and reporting on the project. These frameworks contributed more during annual reporting processes than as regular management tools.

In the Inception Report, the project clearly presented the ToC (presented as an illustration) and related IL presented as a table.⁶⁰ The ToC illustration describes a 'logical sequence of change', including a colour coding related to which 'actors' are the focus of each Outcome. The logical sequence is visually linked to 'sphere of control', 'sphere of direct influence' and 'sphere of indirect influence' categorisation.⁶¹ The inception report also provided a directly related Results Framework (IL).⁶² The language of the ToC and IL correlate exactly, at Output, Intermediate Outcome, Outcome and Impact Objective levels.

While the IL in the second phase of the project (from 2017)⁶³ is consistent with the IL in the original Inception Report, the ToC for this period has been disconnected to a certain extent from the earlier ToC and the IL. This is particularly visible on page 10 of the Final Project report⁶⁴ where the project's ToC is presented. At the intermediate outcome level, outcomes are changed to read 'changes are to be identified as part of adaptive planning process,' which creates two issues:

- As this is from the final report, such a statement is not informative of what was actually planned and what resulted.
- It is not in any case possible for the external reader to analyse changes where these are not detailed (or links to relevant material provided).

Further, in this last version of the ToC 'outputs' are changed to Project Strategies and these strategies are not directly, logically, linked to the Intermediate Outcome statements.

3.4.4 Adaptability

Within the project team and with Embassy representatives the evaluation found flexibility and adaptability that enabled refinements to stakeholders, approaches and activities that enabled

⁶⁰ June 2014. Inception Report - Project Support to the Ministry of Finance in the Process of Introduction of Gender Responsive Budgeting in Ukraine, page 41. Indevelop, CPM, Niras.

⁶¹ Ibid.

⁶² Ibid, page 49.

⁶³ August 2017. Plan of additional activities and extension of the Project, page 24. Niras Indevelop CPM.

⁶⁴ Gender-responsive Budgeting in Ukraine (2013-2020) – Final project implementation report. Niras CPM.

results to be achieved. This was specifically visible in relation to the Covid-19 pandemic. The Ministry of Finance required a stricter approach in maintaining a focus on budget processes; project design was not changed significantly, but refinements were possible, implemented and contributed to results.

3.5 Impact

There are many indications that Ukraine is on the road to impact in relation to GRB, with a number of change processes indicative of a wider or longer-term impact.

As noted in the project's final report, an important step in the GRB implementation process is that a gender responsive approach was included in the *Strategy for Public Finance Management System Reform for 2017-2020* approved by the Cabinet of Ministers of Ukraine (Order No. 142-p of 8 February 2017). This Strategy is foundational for further work on GRB as a component of the PFM reform processes in Ukraine.⁶⁵ It is important to emphasize that the new *Draft Strategy for Public Finance Management System Reform for 2021-2025*⁶⁶ includes measures on:

- Gender mainstreaming local budget forecasts.
- Conducting gender analysis of budget programmes.
- Improving local budget programme performance indicators, in particular by introducing a unified list of indicators and taking into account the gender responsive approach.

Previously discussed work on building the evidence base and the related application of sex-disaggregated indicators will demonstrate disparities in the allocation of public funds between men and women within budget programmes. This is influencing decision-making by line ministries in amending budget programmes and in statistical reporting, although this requires further development.⁶⁷

Throughout the project's implementation, advisory support was provided to the Ministry of Finance including the development of proposals and recommendations related to integration of GRB in legislative acts and the regulations that govern budget processes. One specific outcome of this that continues to have impact is the work on preparing the *Methodological Recommendations for KSUs of State and Local Levels on Implementing and Using the Gender Responsive Approach in the Budget Process* which proposes how to undertake gender budget analysis of programs to be undertaken by key spending units. According to the project's final report, 'Gender budget analysis means analysis of budget-financed programs by spending units to identify extent to which activities under the programs meet the needs of different sexes and sociodemographic groups. The gender budget analysis answers the following questions:

⁶⁵ GRB in Ukraine: Final project Implementation report, page 37. Niras CPM.

⁶⁶ https://mof.gov.ua/uk/legal_acts_drafts_2021-485

⁶⁷ GRB in Ukraine: Final Project Implementation report, page 17. Niras CPM.

- What impact do budget measures and related policies have on gender equality?
- Do budget measures reduce gender inequalities, increase them, or leave them unchanged?⁶⁸

The project reports and publications highlight a number of government decrees indicative of impact. They include:

- Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process approved by the Order of the Ministry of Finance #1 of 01.02.2019.
- Decree of the Ministry of Finance #130 of 29.03.2019 on Approval of Guidelines for Preparation of the Medium-Term Local Budgets in 2019.
- Decree of the Ministry of Finance #446 of 23.10.2019 on Reviews of the State Budget Expenditures.
- Decree of the Ministry of Finance #223 of 19.05.2020 “Procedure for Evaluation of the Budget Program Effectiveness by Key Spending Units.”
- Budget Declaration for 2020-2022.
- Letter of Instruction of the Ministry of Finance to the key spending units (KSUs) on the preparation of budget requests for 2021-2023.
- Cabinet of Ministers of Ukraine Resolution #1062 of 12.12.2018 “On approval of the basic principles of internal control by key spending units and on amending the Cabinet of Ministers of Ukraine Resolution #1001 of 28.09.2001.”
- Draft Strategy for the Public Finance Management System Reform for 2021-2025 (Annex 10).⁶⁹

In looking at impact and sustainability the evaluation specifically enquired about the engagement of civil society in GRB work in Ukraine and found only limited engagement by the project with CSOs and only limited engagement by civil society in Ukraine generally in GRB initiatives. This may limit the extent to which civil society can hold the government accountable to legal and policy commitments. The Association of Ukrainian Cities, NDI and UN Women offer a range of cooperation with NGOs on gender equality initiatives including GRB courses.

Finally, while not specifically intended by the project, the evaluation found that the project contributed to an increased knowledge and sensitivity of public officials to gender equality at national and regional levels, contributing to their capacity to mainstream gender into national and regional policies across multiple sectors.

⁶⁸ GRB in Ukraine: Final Project Implementation report, page 75. Niras CPM.

⁶⁹ Ibid, page 35.

3.6 Sustainability – will the benefits last?

The sustainability of benefits of the project's work and results correlate with impact potential. Sustainability largely will depend on the Government of Ukraine. The *Strategy for Public Finance Management System Reform for 2017-2020* is a key component of this, as is the potential mandating of GRB in finance/ budget process through legislative processes that impact on both national and local administrations. As noted in the Effectiveness section, sustainability will require broadening GRB beyond the PFM framework to further gender equality as well. Sustainability will require the specific actions in the PEFA GRPFM and SDG indicator 5c1 frameworks, with the related political commitments and effective structures for institutionalising implementation.

The Effectiveness section also referenced agencies with a significant interest in and commitment to GRB processes; sustainability of results will be enhanced through greater engagement of these groups in particular but not necessarily limited to the State Statistics Service, as well as the gender units in the Ministry of Social Policy, Ministry of Interior and universities.

3.7 Cross-cutting areas

The project focused on gender equality, and stakeholders agreed that the project was driven by the principle of leaving no one behind. However, furthering gender equality beyond mere attention to GRB in PFM was difficult. Project staff and other stakeholders noted that the general cultural and political environment in Ukraine in relation to gender equality presented challenges to ensuring a comprehensive human rights approach and sufficient attention to gender equality as part of GRB. Specific examples included the ability to use 'men and women' but not 'gender', and the ability to discuss 'social inclusion' but not 'gender equality'. Amid these contextual challenges, evaluation participants observed some progress specifically related to statistics, which they attributed to the project for championing this change. Collecting and making available statistics that consider various demographic groups is an important first step for enabling GRB to respond to the needs of diverse women and men using an intersectional approach. No specific focus on ethnicity, nor its intersection with gender was visible in the project.

There is no evidence of conflict analysis by or through the project. Ukraine has a policy on UNSCR 1325, implemented through the National Action Plan on UNSCR 1325 that has been updated and is now current through 2025.

There was no consideration of the environment in the project.

4 Conclusions

4.1 Relevance

The project addressed some but not all of the internationally established best practices in GRB, as summarised by SDG indicator 5c1 and the PEFA GRPFM. Related SDG Indicator 5c1, the project design generally sought to contribute to some aspects of Criterion 1 "intent of a

government to address gender equality by identifying whether policies, programmes and resources are in place” and Criterion 2 “existence of mechanisms to track resource allocations towards these policy goals”. The fact that the World Bank undertook the PEFA GRBPF as an external, objective analysis indicates the overall relevance of GRB and the project’s contributions to it, more specifically. The project has addressed some albeit not all of the internationally recognized relevant criteria for implementing GRB, as outlined by this framework. The World Bank assessment provides a baseline for analysing relevance, coherence and effectiveness of other future interventions.

Ukraine’s PFM reform strategy made this project relevant to the country’s policy framework. However, this strategy, and the approach to GRB taken by the relevant authority (the Ministry of Finance) limited the relevance of GRB processes during implementation.

The role of GRB in relation to gender equality will find strong support across beneficiaries, at the local level and in line ministries.

4.2 Coherence

The project had a clear intent to be coherent with international frameworks, Swedish priorities, priorities of the Ukrainian government and the priorities and initiatives of other actors in Ukraine. The project was clearly designed to further GRB, based on internationally accepted best practices, even if it did not address *all* such aspects of GRB outlined within the PEFA GRPFM or SDG indicator 5c1 frameworks. These frameworks provide the basis for coherence of design and implementation. Collaboration and coordination with the Ministry of Finance, as a key partner, was a focus and was particularly effective, contributing the political support necessary for GRB to be accepted by line ministries and local governance directly as well as through the Coordination Group. Meanwhile, the Ministry’s focus on a purely PFM approach, without sufficient attention to furthering gender equality, undermined coherence with best practices in GRB and with global and Swedish priorities in public sector reform and gender equality during implementation. The Coordination Group focused more on reporting than on discussions to identify opportunities for strengthening the application of GRB. A particular focus is needed in widening the use of gender analysis, together with improvements in communication and cooperation between agencies both nationally and between the national and local levels.

The project had a clear intent to collaborate with international and other related initiatives, as well with universities/academia; it demonstrated a high level of collaboration and complementarity in implementation. This approach offered a range of possibilities for strengthening the gender equality aspects of GRB through collaborative arrangements with organisations and interventions working in similar, related areas.

4.3 Effectiveness

The project has been effective in establishing a foundation for GRB in Ukraine’s policy and governance frameworks, although much of the project’s effectiveness is related to the PFM context and less so to gender equality. Work has been effective in establishing a firm policy and process foundation that can support further outcomes going forward. This foundation

includes incorporating attention to gender equality in budget programmes, based on evidence-based gender analysis. Gender analysis allows gender inequalities to be identified, understood and for programmes to be changed based on what is learned. These processes now exist in some of the targeted beneficiaries, albeit not across the entire government.

Particularly notable in this is the development of approaches that deliver an evidence base for understanding gender aspects in budget programmes, framed by the Ministry of Finance's annual gender responsive budget circular and founded on gender budget analysis, as well as the strategic and policy frameworks that are developing. The most gender-sensitive budget programmes were found in the areas of health care, physical training and sports, and social protection and youth, with related line ministries and oblasts. Also of note is the engagement of the local level of governance in analysis of local budget programmes from a gender perspective, in line with Ministry of Finance instructions on consideration of a gender perspective in formulation of budget indicators. The use of sex-disaggregated data has grown, which contributes to budget bids (requests), budget programme passports and reports on passport performance. However, its usage presently is limited to approximately 20% of local government programmes.

The project was effective in strengthening the basic knowledge and support of targeted beneficiaries for GRB, although this capacity building of civil servants is incomplete. Of more significance is that the mandating framework (strategic, legislative and policy), remains underdeveloped.

4.4 Efficiency

The project's management systems contributed efficiently to the project, particularly in how project management maintained regular meetings of and coordination with the project team to focus on and ensure results and develop modifications as required. Other important aspects of this included regular interaction with both the Embassy and the main partner, the Ministry of Finance, both within and outside the context of Coordination Group meetings. Project reporting was timely and informative.

The project had a developed Theory of Change, related result logic and a defined MEL system, and used all in project planning and reporting. In its early iterations, the ToC provides a reasonable logic from output to outcome and impact objectives, and outcome statements in particular give a clear picture of the project's intentions, and related results. Having said this, none of these three tools were completely effective; the complexity of the MEL system and its inappropriately defined indicators undermined adequate project monitoring and modification. The mid-term review process addressed this issue, among other areas of focus, and provided design modifications which framed the second half of the project.

4.5 Impact and sustainability

There are indications of Ukraine being on the road to impact and sustainability as a result of project outcomes. However, these indications relate primarily to PFM/budget process with insufficient attention to fully implementing GRB. Both impact and sustainability will be constrained until the Government of Ukraine, supported by international actors, further

institutionalises GRB within the legal and policy framework, as well as institutionalising capacity-building for public servants. The Government of Ukraine has made commitments to SDGs and has been involved with the World Bank in undertaking the PEFA GRPFM assessment. This suggests some established political commitment to GRB that can serve as a foundation for future initiatives. The progress made to date, as summarised in the World Bank's assessment also can serve as a baseline for planning future support and against which future progress can be assessed. Expanding GRB support based on the findings and this framework can contribute to greater impact and sustainability that builds on the foundations established through this project.

Interactions with universities, although not a main aim of the project, hold potential to contribute to impact and sustainability when coupled with furthering their capacities for educating future GRB practitioners. Engagement with civil society was limited (due in part to UN Women's work with CSOs), but further enhanced synergies could have contributed to impact and sustainability by empowering CSOs to apply public pressure to hold the government more accountable to implementing GRB. Similarly, the project's limited work on ensuring public availability of GRB data (as per SDG 5c1) held potential, albeit somewhat untapped, to contribute to impact and sustainability by building public demand for such an approach.

4.6 Cross-cutting areas

The project lacked a sufficient, specifically defined focus on human rights and intersectionality. While social and cultural norms pose significant challenges and risks to addressing the full range of human rights in the context of a project focused on gender equality, the project should have consciously considered these risks as part of planning for risk mitigation and during implementation. Even if the result of these discussions is a relatively constrained approach and set of activities, the intervention could have further addressed these key, cross-cutting priorities. Indeed, an intersectional approach to gender budgeting is essential for ensuring that spending addresses the needs of diverse women and men, particularly the most vulnerable. Some attention to environment also could have been addressed within the project through work with the relevant ministry and integrating attention to the environment as it relates to gender equality into gender analyses with targeted ministries.

4.7 Lessons learned

The evaluation enquired into lessons that have been learned during the project's implementation, many of which are also visible above. Key lessons are summarised here.

Having the Ministry of Finance as an implementing partner was key for political support in bringing about changes resulting from the project. At the same time, further strategic consideration and attention was/is needed to identify how to overcome the Ministry's perceptions that fully implementing GRB is outside its PFM mandate. This includes stronger, more strategic argumentation and evidence that GRB is *essential to and part of* appropriate PFM in terms of efficient, effective, relevant, and accountable government spending that

meets the needs of constituents. A key lesson learned is that such a strategic approach is needed to convince the Ministry of Finance as a key stakeholder to further all reforms related to GRB, rather than taking a piecemeal approach. Improvements to how formal gender mechanisms in the government are involved could have contributed to a more comprehensive intervention while also furthering their capacities to support GRB reforms. A known fact from experience with GRB elsewhere is that adequate legislation, policies, and strategies are needed for obliging and institutionalising GRB. Building the knowledge and skills for GRB within national and local governance structures is important for implementing GRB, but is incomplete and requires further development. The further engagement of academic institutions holds potential for strengthening outcomes. The high quality of trainers was noted and will continue to be of importance going forward.

5 Recommendations

It is intended that these recommendations be implemented ‘as a set’; each recommendation is important, but they are all important as a group and should be delivered as a group in any new initiative. No one recommendation is considered more important than any other. While all recommendations are for the Embassy, they are divided by recommendations for the Embassy regarding potential ways to engage politically and recommendations for the design and implementation of any potential future GRB initiatives.

5.1 Recommendations for the Embassy

5.1.1 Recommendation 1 – Provide political support for institutionalising GRB

In accordance with the EU Gender Action Plan III and Sweden’s feminist foreign policy and commitments to furthering gender equality through its external relations, it is recommended that the Embassy utilise political dialogue with the Government of the Ukraine to encourage the institutionalisation of GRB, including progress on the policy gaps outlined in Recommendation 4 and steps forward related to best international practices in GRB, outlined in Recommendation 3 below. In addition to encouraging progress in GRB specifically, the Embassy also can encourage attention to GRB as part of public sector reforms, public finance reforms, democratisation, and decentralisation efforts. The Embassy can utilise a ‘gender mainstreaming’ approach through which it can indicate during political dialogues on good governance, democracy (and public participation), and public finance reform, among others, that GRB is also essential *as part of these reforms* for government accountability, transparency, effectiveness and efficiency.

5.1.2 Recommendation 2 – Empower gender equality mechanisms and contribute to strengthening relations between them and the Ministry of Finance

It is recommended that the Embassy utilise political dialogue with the Government of the Ukraine, Ministry of Finance and gender equality mechanisms in order to empower the active engagement of gender equality mechanisms in governance generally and particularly in the budget process. The Embassy can encourage the Government and Ministry of Finance to work more closely with gender equality mechanisms, such as the standalone gender equality

committee under the Parliament and the standalone structural unit of the executives of sub-national governments, by improving regular coordination with them and ensuring their involvement in budget processes. This will contribute also to Recommendation 5 below.

5.2 Recommendations for the design and implementation of any potential future GRB initiatives

5.2.1 Recommendation 3 – Utilise established international frameworks

It is recommended that the Embassy's support to Ukraine in institutionalising GRB continue and that any further initiatives are clearly designed according to established international frameworks. Currently the PEFA GRPFM and SDG 5c1 frameworks include most of the internationally agreed best practice pertaining to GRB and provide the appropriate foundation for the design and implementation of any future initiative. Such an approach will:

- Provide a strong, credible basis for the design and implementation of an initiative. Notably, the recent World Bank PEFA GRPFM assessment has established a monitoring baseline, identified needs and provides a framework for outcome indicators.
- Contribute to the context in which the Government of Ukraine can strengthen its own approaches and mandates. The Government has confirmed its commitment to key, relevant international frameworks for GRB, including SDGs and PEFA. Therefore, projects operating within these frameworks will be in line with Government commitments and contribute to the Government fulfilling its own commitments.
- Contribute to other ongoing reforms related to public administration reform, public finance reform and decentralisation by contributing to improved participatory budgeting, good governance, and more transparent, accountable, efficient, and effective spending of public finances at both central and local levels.
- Contribute to coherence with the work of different agencies/ donors in Ukraine.

5.2.2 Recommendation 4 – Support further consolidation of the mandating framework and address of policy gaps

Aligned with Recommendation 3 – Established international frameworks, it is recommended that design attention be given to assisting with Government of Ukraine processes for establishing the mandating legal and policy framework for institutionalising GRB in Ukraine, addressing remaining policy gaps. While establishing this framework is likely to remain outside the project's control, some consideration of how a project can assist the process, and related discussions with the Government of Ukraine, have the potential for furthering Government GRB processes. Such discussions can also help in refining the specific technical assistance that will be provided to ensure it is of the most value in change processes. This includes but is not necessarily limited to ensuring appropriate reflection of GRB in:

- The Budget Code of Ukraine.

- Ministry of Finance orders #836 dated 26.08.2014 and #1098 dated 29.12.2002 that regulate the methodological approach to preparation of the budget programme passport and its report.
- Ministry of Finance [order #668 dated 03.08.2018 on approval of the standard form of the local budget decree.](#)

5.2.3 Recommendation 5 – Expand and strengthen government partnerships on GRB

Related to Recommendation 2, it is recommended that in addition to the Ministry of Finance, any future initiative includes at least one designated Government partner who has a government mandate for furthering gender equality.

- It is important to be aware of constraints on (potential) Government partners, and a detailed analysis of potential partnership arrangements and risks with possible mitigation measures is a necessary first step in planning.
 - Consider other line ministries to work with on a priority basis. Potential for gender-transformative programming could be a specific criteria for consideration.
 - Consider designating multiple key partners.
- Consider both national and local priorities in project design as well as in partner selection.

5.2.4 Recommendation 6 – Utilise sex-disaggregated data and gender analysis

It is recommended that the Embassy support as part of any future GRB design and implementation continued and wider use of statistics to further develop gender analysis to inform budget programmes, including in planning, implementation, and evaluation of the impacts of public spending. This includes furthering capacities for intersectional gender analysis, considering the needs of diverse women and men (e.g., of different economic statuses, ages, geographic locations, ethnicities, and abilities), to plan and implement more effective programs in line with diverse needs. This work will likely include:

- The State Statistics Service.
- The Ministry of Finance.
- Line ministries.
- The local level.

Sida can draw from its extensive expertise in supporting the development of statistics through its development cooperation support elsewhere and/or harmonizes its work with ongoing development cooperation investments in statistics in the Ukraine, to ensure that this general support to statistical development involves sufficient attention to gender analysis. Beyond sex-disaggregated data, any future design can also support each of the aforementioned levels of government in utilising statistics, combined with qualitative analysis, for improved gender

analysis which can support the identification of clear objectives, indicators, and targets, as part of GRB processes.

5.2.5 Recommendation 7 – Further capacity-building

It is recommended that the capacity-building work initiated in the GRB project be continued and broadened, including:

- Expand the reach and geographical spread of training programmes and capacity-building through work with universities and the public administration. Further enhance the knowledge and capacities of public servants at local and national levels for independently implementing GRB in an institutionalised manner; this would require investing in National Academy for Public Administration and regional capacity building centres for civil servants of the National Agency for Civil Service minimum requirements to institutionalise training for future generations of public servants in GRB, towards sustainability. This could be related and linked to broader public sector reforms, towards institutionalising a gender perspective in these reforms.
- Expand the capacity in hromadas to utilise gender analysis to ascertain the specific needs of their residents, including women and men, particularly from vulnerable groups, so that they can reflect these needs in their budgets.
- Further capacities in conducting intersectional gender analysis and utilising the evidence to establish clear objectives for addressing gender inequalities within budget documents, as related to Recommendation 6.
- Further capacities for ex-post gender impact assessment and audit reflective of GRB considerations, to better inform future budget planning.
- Support CSOs and/or enhance synergies with projects supporting CSOs (e.g., through UN Women) to further the capacities of civil society to understand best practices in GRB so that they monitor and act as watchdogs in holding officials accountable to GRB commitments in the future.⁷⁰

⁷⁰ For example: <https://gbwn.net/en/>

6 Annexes

6.1 Annex A: Evaluation matrix

This matrix provided the framework for the evaluation methodology. It includes a set of indicators and data collection methods for each agreed evaluation question.

Evaluation criteria – OECD DAC	Evaluation Question – as agreed during the inception phase	Indicators to each question focus on ⁷¹	Data collection methods and sources ⁷²	Data which supports the evaluation findings
Relevance	<p>EQ 1</p> <p>To what extent did project design respond to</p> <p>Identified needs for establishing globally accepted best practices for GRB in the Ukraine?</p> <p>Identified needs for enhancing the country’s legal and policy requirements for implementing GRB?</p> <p>The needs and priorities of defined</p>	<p>One focus will be on the project’s Theory of Change, and specifically described preconditions and underlying assumptions that contributed to determining the project’s approach.</p> <p>To what extent did the project’s design support the Ministry of Finance in realising its legal and policy commitments?</p> <p>To what extent did the project’s design support other defined ‘beneficiaries’ (‘line ministries, oblasts and to a certain extent raions and ATCs/ Hromada)?</p> <p>Some specific focus is proposed and response to changing circumstances moved to EQ 2.</p> <p>The PEFA supplementary framework on gender equality is a useful conceptual</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p> <p>Laws, policies, programmes and strategies relating to GRB in Ukraine</p> <p>Project staff</p> <p>Ministry of Finance Staff</p> <p>Project beneficiaries - Line ministries/ raion/ oblast/ ATC (with a focus</p>	<p>Responsive to aspects of, but not directly defined by all dimensions of SDG indicator 5c1 and the PEFA GRPFM, partially as these frameworks, as stated, were established after project inception.</p> <p>A PEFA GRPFM assessment was done for Ukraine by the World Bank, adding to its relevance to the project and contributing to defining the relevance of the project to Ukraine.</p> <p>The project’s inception report links the project to specific activities from Ukraine’s PFM Strategy.</p> <p>No detailed understanding of GRB in Ukraine at the time of project inception, evidencing need/relevance of project.</p> <p>Given limited knowledge/understanding of gender equality and its importance, the project was relevant in increasing discussion related to gender equality among the public.</p>

⁷¹ This includes a focus on: what we are looking at; what we are looking for; key areas of enquiry; and sub-questions.

⁷² Here we indicate for each question where we will find the data and how it will be collected.

	<p>partners, beneficiaries and target groups?</p>	<p>framework on GRB "done right". Indeed, various aspects may have been implemented during the project even before the framework was adopted.</p> <p>The evaluation’s analytical framework will consider SDG Goal 5, specifically indicator 5c1, and UN Women’s indicator methodology; and the Public Expenditure and Financial Accountability (PEFA) and its supplementary framework for assessing gender responsive public financial management (GRPFM).</p> <p>It is recognised that these frameworks came into existence only nearing the end of the project and so did not have a significant role in design or implementation. Nevertheless, they outline best practices in GRB with which the project design arguably should have aligned.</p>	<p>on Line ministries and oblasts)</p> <p>Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc.</p>	<p>There were certain priorities on gender equality in some government strategic documents, but there was no legal or policy framework for GRB.</p> <p>The driving force behind support for the introduction of GRB was budget considerations, focused on service provision and how allocations can be better understood – a useful public finance management (PFM) tool.</p> <p>The project’s design intent was to improve the budget process to ‘move it closer to assuming the characteristics of advanced category of performance budgeting.’</p> <p>The evaluation found significant support for the project’s design response to stated needs and priorities, balanced with a clear recognition that the early project focus contributed more to PFM priorities and less to gender equality priorities.</p>
	<p>EQ 2</p> <p>To what extent were lessons learned from what worked well and less well? Were these lessons used to improve and adjust project design and implementation?</p>	<p>How have management systems, including monitoring and reporting processes, affected design and design modification?</p> <p>How ‘agile’ has project management been in learning from external and project situations and then adapting and responding effectively?</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p> <p>Project staff</p>	<p>The evaluation found a high degree of flexibility, visible particularly in the response to the global Covid-19 pandemic, in relation to unforeseen resistance to GRB on part of certain officials, political changes and in interactions with similar interventions of other donors/ implementing agencies.</p> <p>The shift to a focus on the local level, after the mid-term review, was noted as an example of flexibility and ability to respond to changes on the ground.</p>

		Data analysis here will provide indications on the flexibility of the project’s management and their ability to adapt to changing circumstances to improve or enhance project design and implementation		The project demonstrated flexibility and adaptability that enabled refinements to stakeholders, approaches and activities that enabled results to be achieved. The Ministry of Finance required a stricter approach in maintaining a focus on budget processes - project design was not changed significantly in any case, but refinements were possible and implemented and contributed to results.
Coherence	EQ 3 How coherent was the project with other interventions in the country and sector?	<p>Did project design and implementation consider the work of other actors in this and similar sectors (gender equality/ public finance reform)?</p> <p>Were the project mission and goal coherent with ongoing reforms in Ukraine and their mission/goals/tasks?</p> <p>Did the project’s management ensure coordination and communication with other actors in this and similar sectors?</p> <p>Significant enquiry here will be with external partners and ‘knowledgeable non-stakeholders’ such as the EU, relevant UN agencies, other international agencies and civil society organisations. This enquiry will provide external perspectives on design priorities, implementation, and outcomes of the project.</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p> <p>Project staff</p> <p>Ministry of Finance Staff</p> <p>Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc.</p>	<p>The project’s national partner (and main beneficiary) was the Ministry of Finance. The Ministry of Finance led the GRB Coordination Group.</p> <p>The project’s collaboration and coordination with the Ministry was at a high level.</p> <p>The role played by the Ministry in communication with and coordination of the variety of actors involved in the project to be an effective contributor to the project’s success.</p> <p>The GRB Coordination Group met regularly and discussed all issues of implementation, a positive contributor to project implementation.</p> <p>The strong role of leader played by the Ministry with line ministries and in relation to the local budget department, as well as the Coordination Group focus on reporting rather than discussions, constrained the positive engagement of these line ministries and the local budget department with the project.</p> <p>The Ministry of Finance saw the project initiative from a purely PFM perspective and declined to consider the</p>

				<p>wider gender equality focus and possibilities of a GRB approach.</p> <p>The project also engaged with other agencies such as the State Statistics Service (SSS), Parliament, national representatives such as the local budget department and local representatives.</p> <p>The project was established with the intent of coherence, with the existing PFM reform process, with other interventions in the sector and with other actors, including collaboration with GIZ (the U-LEAD initiative), UN Women, the Friedrich Ebert Foundation, NDI, the National Agency for Civil Service and the National Academy of Public Administration.</p> <p>The project also engaged with universities/ Academia and CSO, although all of this could have a greater focus.</p>
<p>Effectiveness</p>	<p>EQ 4</p> <p>Did the project achieve its outcomes?</p>	<p>Evaluation questions will focus on actual outcomes and outputs in these areas.</p> <p>Have MoF, line ministries, Oblasts, raions, ATCs/ hromadas all applied GRB in the budget process, including planning and executing effective, gender responsive budgeting?</p> <p>To what extent was best international practice on GRB were adapted to Ukraine’s context and used by the project?</p> <p>To what extent and how specifically was this implemented by the different beneficiaries?</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p> <p>Laws, policies, programmes and strategies relating to GRB in Ukraine</p> <p>Project staff</p> <p>Ministry of Finance Staff</p>	<p>The project’s effectiveness is more related to PFM than furthering gender equality as part of a comprehensive approach to GRB.</p> <p>The project contributed to establishing a policy and process, as a foundation for future work.</p> <p>More specifically, the Ministry of Finance has prepared a gender responsive budget circular annually since 2019.</p> <p>Project reporting notes that 35% of all ministries in Ukraine submitted budget requests with gender considerations in 2020.</p> <p>75% of all oblasts have analysed local budget programmes from a gender perspective.</p>

		<p>Are all relevant actors actually participating and supporting GRB?</p> <p>What challenges have there been?</p> <p>What examples exist of particularly strong or weak implementation of GRB?</p> <p>What lessons were learned?</p> <p>To what extent do beneficiary officials in MF, pilot line ministries, Oblasts, raions, cities of oblast significance and ATCs/ hromadas feel knowledgeable to undertake GRB?</p> <p>To what extent has a gender perspective been included in budget programmes of beneficiary Oblasts, raions, cities of oblast significance and ATCs/ hromadas?</p> <p>Did incorporation of GRB elements in budget programmes of ‘beneficiaries’ influence the effectiveness of their performance? Did it bring other benefits for ‘beneficiaries’?</p> <p>How has MF gone about supervising the GRB process (e.g., through which systems and processes)?</p> <p>How well have the GRB Coordination Group and working groups functioned? How have they supported GRB implementation?</p>	<p>Project beneficiaries - Line ministries/ raion/ oblast/ ATC (with a focus on Line ministries and oblasts)</p> <p>Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc.</p>	<p>This gender analysis was done in accordance with the Methodological Recommendations on Implementing and Using the Gender Responsive Approach in the Budget Process, and in line with Ministry of Finance instructions.</p> <p>There are examples of the use of gender impact analyses of expenditure policy proposals, both ex ante and ex post analysis. However, they do not constitute a fully institutionalised approach to ensuring these across all budget programmes and institutions.</p> <p>Greater attention is needed with (i) gender analysis of the budget policy proposals, (ii) gender responsive public investment management, (iii) gender responsive reporting.</p> <p>Evaluation of gender impacts of service delivery is required.</p> <p>Some targeted local budget spending units prepare budget passport reports which take into account performance indicators, including sex-disaggregated indicators, although not all local budget programmes are included.</p> <p>Examples of incorporation of GRB elements in budget programmes benefitting beneficiaries include HIV/ Aids testing in Vinnytsia, gender analysis of the Regional Military School now bringing possibilities for girls to be educated in all military schools in Ukraine and survey results and gender analysis of sport clubs in Kyiv increasing participation of girls.</p> <p>Line ministries and oblasts that worked with the project prepared gender informative annual financial reports.</p>
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		<p>To what extent have other relevant actors participated actively and supported GRB processes, including MSP (GE Department), VRU committees, and actors engaged in other GRB initiatives?</p> <p>EQ 4b – were their unintended outcomes from the project (positive or negative)?</p>		<p>While this reporting is available, it is not consistent in its form, nor if, how and when reports are made available to the public.</p> <p>While good at the technical level, knowledge about and support for GRB is not supported as strongly higher in governance ('at the level of making decisions').</p> <p>The absence of a clear, obligatory legal and policy framework that requires and institutionalises the use of GRB constrains effective implementation.</p> <p>GRB-related work focused on PFM and did focus sufficiently on furthering gender equality as important in its own right.</p> <p>The Government of Ukraine started developing a National Gender Equality strategy until 2030 in line with the SDGs. The draft is prepared and open for public consultation, and includes ensuring the use of GRB in the budget process.</p> <p>The evaluation found significant interest in and commitment to GRB processes in some agencies that could provide a strong basis for strengthening outcomes. These include the already strong groups at the oblast level and the State Statistics Service, as well as the gender units in the Ministry of Social Policy, Ministry of Interior and Universities/ Academia.</p>
Efficiency	<p>EQ 5</p> <p>Did the project's systems of planning, management and monitoring contribute</p>	<p>Enquiry here is about the project's systems particularly:</p> <p>Strategy/ planning</p> <p>Administration management</p>	<p>Data collection method</p> <p>Key Informant Interviews</p> <p>Source</p>	<p>The project had effective management systems including a systematic approach to and regular project team meetings, reviewing results and plans; an annual and quarterly planning focus; a defined MEL system; a mid-term review; regular reporting to the Embassy and</p>

	<p>to an efficient use of financial and human resources?</p>	<p>Result-based management processes and project monitoring</p> <p>Did project results benefit from the project' systems of planning, management and monitoring?</p>	<p>Project documentation</p> <p>Project staff</p> <p>Ministry of Finance Staff</p> <p>Project beneficiaries - Line ministries/ raion/ oblast/ ATC (with a focus on Line ministries and oblasts)</p> <p>Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc.</p>	<p>partners based on quarterly action plans; regular interactions with the project's main partner (the Ministry of Finance) including involvement in regular meetings of the Coordination Group, and regular consultations with line Ministries.</p> <p>The project team was diligent with its MEL approaches and related reflective processes in planning and in the use of resources, although the monitoring system was complex and not well understood across the whole of the team nor with key stakeholders - modifications were made during the mid-term review (MTR) process.</p> <p>The MTR itself was an important and effective implementation of a monitoring process which drove modifications to the project.</p> <p>The project's ToC provided the project team with a framework for thinking, strategies, planning and reporting. However, there is not always a clear relationship between the ToC and IL and the work and reporting on the project, and these frameworks contributed more during annual reporting processes than as more regular management tools.</p>
<p>Impact</p>	<p>EQ 6</p> <p>To what extent has the project initiated a change process that indicates a wider or longer-term impact?</p> <p>Have there been any positive/negative</p>	<p>Specific consideration will be given to stated impact goals (from the project's Theory of Change) –</p> <p>Specific consideration will be given to stated impact goals (from the project's Theory of Change) –</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p>	<p>An important step in the GRB implementation process in Ukraine is that a gender responsive approach was included in the Strategy for Public Finance Management System Reform for 2017-2020 approved by the Cabinet of Ministers of Ukraine (Order No. 142-p of 8 February 2017).</p> <p>Work on building the evidence base and the related application of sex-disaggregated indicators will demonstrate disparities in the allocation of public funds</p>

	<p>intended/unintended impacts?</p>	<p>To what extent do budget policies and allocations at state level reflect objectives of gender equality?</p> <p>To what extent do budget policies and allocations at oblast level reflect objectives of gender equality.</p> <p>To what extent do relevant actors (CSOs, media, citizens) participate in budget discussions and are they empowered to demand access to gender aware budget related information?</p> <p>Is change visible in Government of Ukraine engagement with civil society related to GRB and PEFA obligations?</p> <p>Has there been visible change in GRB practice?</p> <p>MoF</p> <p>Line ministries</p> <p>Raion/ oblast/ ATC</p> <p>Did the project develop any good/ best practice suitable for replication or scale-up?</p> <p>How has this project contributed to Ukraine’s commitments to the 2030 Agenda and SDG 5 implementation?</p>	<p>Laws, policies, programmes and strategies relating to GRB in Ukraine</p> <p>Project staff</p> <p>Ministry of Finance Staff</p> <p>Project beneficiaries - Line ministries/ raion/ oblast/ ATC (with a focus on Line ministries and oblasts)</p> <p>Partners (who have worked with the project) including international organisations such as UN Women and the World Bank, etc.</p>	<p>between men and women within budget programmes, influencing decision-making by line ministries in amending budget programmes and in statistical reporting.</p> <p>The Methodological Recommendations for KSUs of State and Local Levels on Implementing and Using the Gender Responsive Approach in the Budget Process define how to undertake gender budget analysis by key spending units, defining the impact budget measures and related policies have on gender equality and addressing whether budget measures reduce, increase or have no impact on gender equalities.</p> <p>There has been only limited engagement by the project with CSOs and only limited engagement by civil society in Ukraine generally in GRB initiatives, which has undermined public demand for government accountability on GRB and is a risk to sustainability.</p> <p>Some local budget programmes, principally in education, social protection and sports include budget programme goals which reflect objectives of gender equality.</p>
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		<p>EQ 6b Have there been any positive/negative intended/unintended impacts?</p> <p>There is a close correlation in this part of the enquiry between the analysis at relevance and effectiveness as impact will come from addressing strategy, policy, planning and the implementation of related reforms in these areas.</p> <p>From this enquiry it will be important to develop indications of what can be strengthened for greater impact.</p>		
Sustainability	<p>EQ 7</p> <p>To what extent are there visible signs of practical commitments from the government to continue GRB implementation?</p>	<p>Uptake on the part of administrative organs (MF, line ministries, raion, oblast, ATC, hromada)?</p> <p>Strategic commitment</p> <p>Financial commitment</p> <p>Policy incorporation</p> <p>Civil society engagement</p> <p>There is a close correlation between impact and sustainability in discussions on GRB across all levels of administration in Ukraine.</p>	<p>Data collection method</p> <p>Document review</p> <p>Key Informant Interviews</p> <p>Source</p> <p>Project documentation</p> <p>Laws, policies, programmes and strategies relating to GRB in Ukraine</p> <p>Project staff</p> <p>Ministry of Finance Staff</p> <p>Project beneficiaries - Line ministries/ raion/</p>	<p>Sustainability will be, to a large extent, dependent on the Government of Ukraine.</p> <p>The Strategy for Public Finance Management System Reform for 2017-2020 is a key component of this, as is the potential mandating of GRB in finance/ budget process through legislative processes that impact on both national and local administrations.</p> <p>The GRB in Ukraine will benefit from the government using a wider focus on gender equality in the budget processes, so that GRB is approached both from the gender equality side and the budget efficiency/PFM side. It will <i>inter alia</i> contribute to sustainability of GRB at the government level, since GRB will be championed by a wider range of stakeholders, and GRB processes will clearly show how gender-sensitive PFM brings better outcomes for women and men.</p>

			oblast/ ATC (with a focus on Line ministries and oblasts) Partners (who have worked with the project) including international organisations.	Sustainability will require the specific actions outlined in the PEFA GRPFM and SDG indicator 5c1 frameworks, with the related political commitments and effective structures for implementation.
Cross-cutting areas	EQ 8 To what extent have gender (and human rights) priorities and guided project design and implementation?	No specific question on gender equality or human rights was proposed. The project's gender mainstreaming/ gender equality focus is understood but it is important to also understand intent and results beyond those specific to the GRB emphasis. It is recommended to look at both: Process: examining how, and to what extent, gender equality (and human rights) were mainstreamed in the project, i.e., how this is visible in programme design Results: assessing the extent to which the project took specific measures to address the needs and priorities gender equality (and human rights) and achieved results in this area.	Data collection method Document review Key Informant Interviews Source Project documentation Project staff Ministry of Finance Staff Project beneficiaries - Line ministries/ raion/ oblast/ ATC (with a focus on Line ministries and oblasts) Partners (who have worked with the project) including international organisations such as UN Women and the World Bank	The project was driven by the principle of leaving no one behind. Gender equality underlies the project's engagement in GRB. However, a focus on gender equality beyond the strict confines of GRB in budget processes was difficult due to the complex cultural and political environment presented in Ukraine in relation to gender equality. Intersectionality was not considered when addressing sex-disaggregated indicators with general interest in age, ethnicity, social status and geographic location, as well as such questions as men raising children/ women raising children and questions of disability and other vulnerabilities. Going beyond these to such indicators as sexual orientation was difficult. Further work is required but this area of data is no longer completely at the margin of enquiry. There was no consideration of the environment in the project.

6.2 Annex B: List of key documentation

The following documents have been provided during the inception phase and have been used in preparing the inception report. They will be further analysed during the field phase, in the framework of the evaluation questions/ matrix.

- 55070047 Decision on contribution supplementary agreement Gender Budgeting_2018.01.19.pdf
- Annex 6_Terms of Reference_130717.docx
- Appraisal of Intervention, final (55070047) upd.pdf
- current-trends-of-development-and-practices-of-the-genderresponsive-budgeting-at-the-global-european-and-national-levels-1.pdf
- ENG Plan of additional activities August 2017.pdf
- Final Report MTR NIRAS Indevelop.doc
- Final Report_low res.pdf
- Final Technical Proposal GRB Ukraine IndevelopCPMNIRAS.pdf
- Gender budget analysis 2016 Ukranian.pdf
- gender_dimension_of_the_covid-19_pandemic-1.pdf
- gender_equality_in_the_education_sector-1.pdf
- gender_equality_in_the_health_care_sector-1.pdf
- gender_equality_in_the_physical_training_and_sport_sector-1.pdf
- gender-budget-analysis-2015.pdf
- GRB Book Final (002)
- GRB Book Final_low res.pdf
- grb-result-book-final-002-1.pdf
- Inception report_ Eng.-2.pdf
- inform-lefleaf-16-ua.pdf
- inform-lefleaf-17-en.pdf
- inform-lefleaf-17-ua.pdf
- Letter of Cooperation between UN Women, NDI and GRB.pdf
- manual_gender-responsive-budgeting-1.pdf
- results-strategy-for-swedens-reform-cooperation-with-eastern-europe-the-western-balkans-and-turkey-2014-2020.pdf

- SUMMARY_low res.pdf
- ukraine-2019-public-expenditure-and-financial-accountability-pefa-performance-assessment-report-1.pdf
- ВПРОВАДЖЕННЯ ҐЕНДЕРНО ОРІЄНТОВАНОГО.pdf
- ҐЕНДЕРНИЙ БЮДЖЕТНИЙ АНАЛІЗ ПРОГРАМ ПІЛОТНИХ ОБЛАСТЕЙ ТА ГАЛУЗЕВИХ МІНІСТЕРСТВ (стислий виклад).pdf
- Ґендерний вимір пандемії COVID-19.pdf
- Ґендерно-орієнтоване бюджетування- аналіз програм, які фінансуються з бюджету, з позиції ґендерної рівності.pdf
- МЕТОДИЧНІ РЕКОМЕНДАЦІЇ ДО ДИСЦИПЛІНИ.pdf
- Національне агентство.pdf
- ПОРАДНИК.pdf
- ПРАКТИЧНИЙ ПОСІБНИК.pdf
- ПРОБЛЕМИ ҐЕНДЕРНОЇ РІВНОСТІ В ГАЛУЗІ КУЛЬТУРИ ТА МИСТЕЦТВА.pdf
- ПРОБЛЕМИ ҐЕНДЕРНОЇ РІВНОСТІ У ГАЛУЗІ ОСВІТИ.pdf
- ПРОБЛЕМИ ҐЕНДЕРНОЇ РІВНОСТІ У ГАЛУЗІ ОХОРОНИ ЗДОРОВ'Я.pdf
- ПРОБЛЕМИ ҐЕНДЕРНОЇ РІВНОСТІ У ГАЛУЗІ ФІЗИЧНОЇ КУЛЬТУРИ ТА СПОРТУ.pdf
- Сучасні тенденції розвитку і практики ґендерно орієнтованого бюджетування.pdf
- State Budget 2022 Explanatory note

6.3 Annex C: Interview guide

Based on the generic interview guide provided in the inception report and also below, the evaluation team operationalised the guides for each stakeholder group. Nine guides were prepared, for CSOs, Gender Mechanisms, the Ministry of Finance, line ministries, Parliament, partners, project staff, local governance representatives and Sida representatives. Each different template was based on the generic interview guide but questions in the guides were:

- Modified for specific interviews, depending on role in and experience with the project.
- Deleted for certain types of stakeholder depending on role in and experience with the project.

The interview guides provided an opening statement for each interview. This statement was read at the beginning of each interview.

This evaluation has been commissioned by the Embassy of Sweden in Kyiv. The object of the evaluation is the Gender Budgeting in Ukraine Project (2013-2020), *implemented by* NIRAS and Corporate and Public Management Consulting Group (CPM) in partnership with the Ministry of Finance of Ukraine. The purpose of the evaluation is to ‘provide the Embassy and its partners with an input to upcoming discussions concerning the preparation of a continued support to gender budgeting reform in Ukraine as well as strategic programming by the Embassy during Sweden’s next strategy for reform cooperation with Eastern Europe 2021-2027.’ The evaluation team will retain notes on interviews for the purpose of synthesis of findings and development of conclusions and recommendations. Interview notes will remain confidential to the evaluation team. In its evaluation report there will be no content which can identify individual interviewees. In order to ensure the privacy and confidentiality of interviewees, all discussion of the evaluation’s findings will be synthesised, with no individual quotations or identifiers and the evaluation report will not identify who has been interviewed for the evaluation.

The evaluator then confirmed the interviewee understood the process and their role and gave permission for the interview to begin.

Interviewee name, organisation and position	
Date, time and method of interview (Zoom etc.)	
Interviewer(s)	

Interviewees introductory comments on engagement with/ role in the project.

Question	Notes from interview
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<p>EQ 1</p> <p>To what extent did project design respond to</p> <p>The country’s legal and policy requirements for implementing gender-responsive budgeting?</p> <p>The needs and priorities of defined partners, beneficiaries and target groups?</p>	
<p>EQ 2</p> <p>To what extent were lessons learned from what worked well and less well? Were these lessons used to improve and adjust project design and implementation?</p>	
<p>EQ 3</p> <p>How coherent was the project with other interventions in the country and sector?</p>	
<p>EQ 4</p> <p>Did the project achieve its outcomes?</p>	
<p>EQ 5</p> <p>Did the project’s systems of planning, management and monitoring contribute to an efficient use of financial and human resources?</p>	
<p>EQ 6</p> <p>To what extent has the project initiated a change process that indicates a wider or longer-term impact?</p> <p>Have there been any positive/negative intended/unintended impacts?</p>	
<p>EQ 7</p> <p>To what extent are there visible signs of practical commitments from the government to continue GRB implementation?</p>	
<p>EQ 8</p> <p>To what extent have gender (and human rights) priorities and guided programme design and implementation?</p>	

6.4 Annex D: Risk and limitation analysis

The following table provides detailed analysis of the risks and limitations as determined by the evaluation team during the inception phase and managed by the team throughout the evaluation.

Risk	Impact (high, medium, low)	Probability (high, medium, low)	Mitigation measure
The current global health crisis will impact on the processes of the evaluation. The Terms of Reference recognise the potential challenges and implications of the COVID-19 pandemic on the evaluation process, echoing the concerns of the evaluation team in ensuring a do-no-harm approach, from a health perspective.	M	M	The evaluation methodology takes all necessary precautions to ensure the safety of the team and of key informants. Irrespective of these measures, the evaluation team will need to be particularly vigilant in monitoring complexities, issues, outputs and impacts, throughout the implementation of the field enquiry.
Lack of willingness and/ or availability of the stakeholders to participate in data collection activities due to security, health and other related concerns.	H	L	The evaluation team has undertaken a detailed preparation for the primary data collection. Clear communication with interviewees will be a focus of the team to ensure proper execution of the evaluation's field research. All relevant stakeholders will be approached in advance to set appointments for meetings and followed up as needed to ensure a high response rate. To the extent possible within the timeframe, the team will be flexible to the availability of key respondents.
Difficulty in ensuring an effective gender balance in stakeholder representation and data.	H	L	The stakeholder mapping process has included a focus on ensuring a gender balance. Given the focus of the project this is not seen as a high risk.

The evaluation design and data collection and analysis tools do not yield robust evaluation results.	H	L	The evaluation team has a high confidence in its preparation and the related tools. The team will, however, adopt a reflective approach at all times during the evaluation and will monitor the evaluation process to ensure any necessary adjustments are made.
Interviewees are reluctant to share their true standpoints or tend to provide biased rather than critical responses.	H	L	The team will work to ensure the security and privacy of online interviews through its choice of communication software. The team is using a variety of triangulation methods. Together with the small likelihood of this risk, the triangulation approach will ensure confidence in the collected data/ findings.
Some interviewees are not available due to changes in employment or assignment since the end of the project	M	M	The team will work to ensure all stakeholders are given the opportunity to participate in an interview, even where they have changed position. It is anticipated there will be sufficient data even if some stakeholders are not able to be interviewed.
Disruptions in data collection activities affecting both the primary data collection and the overall timetable.	M	L	The evaluation team will work closely with the relevant Sida and project staff to ensure that the workplan is revised accordingly should there be any major delays.
Inconclusive evidence on some of the evaluation questions.	M	L	The evaluation team will remain transparent where evidence may not be conclusive and will apply triangulation methods to mitigate as required.
The evaluation is not likely able to attribute change directly to the project.	M	M	The evaluation will focus on providing a clear analysis of the work and results of the project, specifically in terms of outputs, and will attempt to draw

			conclusions on contribution to outcomes based on its findings.
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6.5 Annex E: Evaluation terms of reference

6.6 Annex G: Inception report