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Gender Budgeting: A tool for improving Public Financial Management? The case of Ukraine

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PREFACE

This master's thesis is one of the important and concluding parts of my study on the double degree program at Nord University, Bodø, Norway, and Taras Shevchenko National University of Kyiv, Ukraine, majoring in Public Sector Finance. Knowledge for it was accumulated over two years and was analysed and highlighted during the last months of my study.

This period will forever remain in my heart as the best moments of my youth, even though my research project had to do with the war in Ukraine, my emigration, and the period of life uncertainty. Despite this, during the writing of this master thesis, I met many new people, friends who helped, supported and inspired me to write this research, which is focused on the stakeholders of gender budgeting. However, in the beginning, I want to express my great gratitude to those who have become “the stakeholders” of my research project.

First of all, I want to thank my supervisors, Veronika Vakulenko and Nataliia Miedviedkova. These persons not only carefully read every line of this work and provided their professional scientific recommendations, but also became real motivators and inspirers for me.

I thank each of my respondents who allocated their time and made a significant contribution to the scientific development of the topic by sharing their experiences. You were able to show the real picture, what is hidden in the textbooks.

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Last, but most importantly, I want to thank my family, my mother, father and brother, who have always been on my side and supported me in all my endeavours, which was reflected in the results of this work.

Kateryna Yefimenko

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ABSTRACT

One of the international values is gender equality (Kylä-Laaso & Koskinen Sandberg, 2020), but there are still vulnerable social groups and related problems (Sumbas & Koyuncu, 2019; Spehar, 2018). Government measures to save social benefits only increase the demand for such issues (Stanimirović & Klun, 2021). There has been a demand for public politics with social aspects (Elson & Norton, 2002). Such needs should be ensured by a well-planned budgetary system, which is based on effective budgeting methods that includes social aspects and a long-term perspective (Deles et al., 2009). Therefore, research of new budgeting methods, which will be able to meet such new requirements of the modern age, is relevant today.

One of these type of social budgeting methods is gender budgeting, which, based on its tools, includes gender aspects in all stages of the budgeting process (Galizzi et al., 2021). This study aims to investigate gender budgeting, as a new project launched in Ukrainian public sector, at all its stages through the lens of key stakeholders, who were identified as one of the main drivers of the project; and to analyse their contribution during the formation of this budgeting in Ukraine.

As the Ukrainian example can clearly demonstrate which factors encourage stakeholders to choose gender budgeting as a budgetary practice; and to answer the question of why gender budgeting has an advantage over other methods and how it can complement public financial management. Stakeholder theory, with the idea that each project participant has their own intrinsic value regardless of their level of participation (Freeman, 1999), was chosen as the theoretical framework.

To achieve the research aim, the selected method for collecting the data was the interview. This qualitative study is based on 12 interviews with specialists in this field, those who were theoretically defined as stakeholders, and the period of active expansion of gender budgeting was taken as the period of the study, i.e., from 2014 to 2021. The Theory of Change was applied as the conceptual framework to analyse the case.

The study of gender budgeting in Ukraine followed all stages of this process and demonstrated (1) the results achieved by stakeholders when using this budgeting method, (2) how gender budgeting complements current existing practices in Ukraine. The study reveals that ideas about the ways of implementation and relevance of this practice differed among stakeholders, which led to ambiguous results. Therefore, the study complements debate on gender budgeting by showing conflicting interests between stakeholders.

Key words: gender budgeting, gender-responsive budget, budgeting, theory of stakeholders, theory of change, public financial management, qualitative research, budgeting methods.

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LIST OF ACRONYMS

GB – Gender budgeting

GOB in Ukraine project – “Gender-Oriented Budgeting in Ukraine” project

IMF – International monetary fund

IO – International organisations

MoF – Ministry of Finance

NGO – Non-governmental organizations

NPG – New Public Governance

NPM – New Public Management

PVM – Public Values Management

ToC – Theory of Change

I. INTRODUCTION

1.1 Relevance of research and problem statement

Gender equality is considered as a fundamental international value, one of the seventeen sustainable development goals set by the United Nations (Elson, 2017; Sushant & Laha, 2021), and has been a debated issue for more than one decade (Kylä-Laaso & Koskinen Sandberg, 2020). This popularization based on the fact that social and gender equality will ensure further economic and social development (Gani & Al-Fori, 2019). Despite the significant progress in the mentioned direction (Stanimirović & Klun, 2021), there are still unprotected social groups, and issues related to them such as unequal distribution of wages between women and men, lack of political power of women, violence, etc. (Sumbas & Koyuncu, 2019; Spehar, 2018). Government measures to save costs on social benefits only increase the urgency of such issues (Stanimirović & Klun, 2021). In recent years governments around the world are faced with a situation where public managers are struggling with huge budget deficits, carrying out economic damage reduction measures that consume the most public resources, while social development directions remain invisible, leading to a deterioration in living standards, unemployment, or even the increasing level of criminal activity (Viswanath & Mullins, 2021).

The spread of the global Covid-19 pandemic, the war in Ukraine and other crises in various fields increase financial pressures on the public sector (Costa et al., 2013; Dey & Dutta, 2014), consequently, lead to a lack of financial or human support for any social budgeting initiatives at various levels, so the demand on social initiatives increased more than it existed previously (Addabbo et al., 2015; Klatzer & Schlager, 2015; Seguino, 2011). Each subsequent global crisis shows that the risk of not having either financial or human resources for work on social initiatives becomes a reality due to the significant economic consequences of crises (Scholten et al., 2016; Rodrik, 2006). During such crisis events, managers of public funds understand that they are engaged in the process of “patching holes” in the budget, what not so professional budgeting approach (Budget, 2019), and that traditional budgeting methods are already outdated (Mir & Rahaman, 2007). That is, most of the actors of the budgeting process confirm that they need new budgeting methods that are able to operate with new challenges of reality and pay attention for social aspects (Andrew et al., 2020).

Following such governments or even international challenges, the need for efficient governance which coupled with social inclusion at all levels of public sector is increasing more and more in recent years (Elson & Norton, 2002). An effective budget system is important to address these calls. It should combine a high level of economic forecasting with the use of various methods of formation,

distribution, and use of financial resources, as well as ensuring the adoption of sound management decisions to achieve long-term development (Deles et al., 2009).

One of the important and effective tools for achieving this goal is the suitable for public environment budgeting methods, and gender budgeting (GB) is comparable new and popular for usage social types of budgeting (Budlender & Hewitt, 2002). The status of GB is a reflection of the social climate in the country (Stanimirović & Klun, 2021). The main reasons for budgeting stakeholders' choice of GB, its features and advantages among other budgeting methods will be discussed in this master thesis.

The issue of GB is gaining wide popularity both in Ukraine and around the world (Downes & Scherie, 2020). GB is a new method of budgeting that involves the use of various tools and systems to include gender and social aspects in all budgeting processes (Galizzi et al., 2021). As a rule, GB is introduced in the countries in the form of a project that deals with the implementation and encouragement of budget managers to new budget practice (Downes & Scherie, 2020). For budget managers, GB becomes quite interesting due to its features and instruments, but this interest remains unstable due to a lack of deep understanding and novelty of the method (Botlhale, 2011).

GB arose at the same time as feminist ideas about equality in decision-making in public structures (O'Hagan & Klatzer, 2018). Initially, the goal was to introduce ideas of gender mainstreaming and social equality into public budgets (Quinn, 2017; O'Hagan, 2017). The implementation of gender aspects including in the system of public financial management is an important indicator of democratic reforms since it is integrated in all areas of public policy (Chappell et al., 2012). Without careful gender analysis, public sector budgets might cause gender inequality. On the contrary, GB helps restoring traditional gender roles and emphasizing that society is central to the production of values in capitalist society (Romenska, 2020).

Despite significant efforts to reduce gender inequality, the disproportion in the distribution of public funds still remained among European countries (Quinn, 2017). Such results were primarily a consequence of the lack of acceptance of such ideas among those directly involved in GB, its main stakeholders (Downes et al., 2017). However, GB later started to become more widespread and accepted, when civil servants became aware of not only the social aspects of GB, but also the possibility of achieving economic results (Stanimirović & Klun, 2021).

The previous debate has already shown that GB is not just about gender balance. By undermining democratic norms, this practice can achieve great economic results (Downes & Scherie, 2020). Such ideas are based on the fact that if all segments of the population had higher economic freedom by increasing the living standards as the main goal of GB, at the same time the country could have a greater combination of labour productivity, human development and higher welfare (Elson, 1999).

For these reasons, many countries are introducing GB approach into their budget processes, and GB issues are becoming more and more discussed among developed countries (Downes et al., 2017).

However, it is worth noting, despite some success in expanding GB, there is still no country in the world where GB is one and the main method in the budget process (Downes et al., 2017). Following that, there are still some barriers that make GB as not acceptable for all cases of budgeting. At the same time, more and more countries are beginning to apply GB (OECD, 2020). We can say that there is still an interest of civil servants in GB, and they are trying to embody it into life. Based on these ideas, it is quite interesting to investigate whether GB can fully replace traditional budgeting methods, exist as a self-standing practice, and what are the roles of stakeholders when choosing GB for implementation.

At the same time, why is the research of the case of Ukraine, a developing country, an interesting example for studying and understanding of GB? On the one hand, Ukraine's example of GB is considered as the biggest (10 million EUR of fundings) among countries that have implemented such a practice (Ministry of Finance of Ukraine website, 2022). Ukraine carried out activities on the introduction of GB both at the state and local levels (World Bank, 2021). Ukraine has achieved such results precisely because of its high activity in conducting gender budget analysis, the number of educational events on this topic, and so on (World Bank, 2021). Despite on it, GB is not a mandatory practice for public institutions, all Ukrainian legislation about GB have only recommendatory nature (Ministry of Finance of Ukraine website, 2022). Therefore, it is interesting to study what is the reason the Ukrainian government authorities use so actively GB practice, if it is not even required by law.

In addition to the mentioned ideas, according to international research, Ukraine scores low on the quality indicators of GB (World Bank, 2021). Consequently, there is a mismatch as to why Ukraine has a great desire to use this new budgeting practice, and at the same time such practices are performed with errors and not the highest quality. So, on the example of Ukraine, it is possible to investigate the reasons why stakeholders choose GB among other methods and their role during the implementation of this practice, since Ukrainian civil servants choose such a practice on their own initiative; what goals they have with this decision; what factors shape their activities; and, most importantly, whether they will receive after implementing activities desired results from GB.

Based on previous highlighted ideas, my research project aims to understand and address these challenges, so the research questions of this master thesis are:

- Why stakeholders decided on implementing GB practice in Ukraine?
- Whether and how GB can complement and improve existing public financial management practices in Ukraine?

1.2 Structure of research

This master's thesis consists of seven sections and is supplemented by the preface, abstract, contents, bibliography, and appendices. The introduction highlights the relevance of the investigation of GB in general and in the context of Ukraine and raises the research questions that served as a general idea for this master thesis.

The theoretical section sheds light on the topic through the review of the literature, as well as a theoretical comparison of GB with other budgeting methods; the process of GB and which stakeholders are involved in this process; what is their role and goals, which ideas of scientific paradigms are they guided by; the implementation of GB in other countries and the results that they have faced. This section of the master thesis is supplemented by the selection of conceptual and theoretical frameworks for future research that will help to theoretically explain the processes occurring in the research object.

The next section is devoted to the methodology that helped to conduct this study at a high scientific level, reveals what methods this study uses, as well as what resources were used for the study. At this step, the strategy for the future research is approved, according to which stages it will take place and which ethical standards should be paid attention during the research.

It was further decided to highlight the general context of the study in the fourth chapter, which helped to gain a general understanding of the context, the environment, in which the object of study existed. This stage of the research can be called the preparation for the main part of the study, which formulated the general understanding of the processes that already exist in Ukraine. In the future the main requirement will be the verification and addition of this information during the study.

After an in-depth study, the results are presented in the fifth chapter of the work, called "Empirical Findings". In this part, I tried to cover all the details as much as possible so that the reader has a clear picture of GB in Ukraine, which will help to further answer the main questions of the work, which were raised in the first part of this master thesis.

The next section discusses the contributions and the answers to the main question of the work, provides a clear understanding of the issue of GB, which exists in Ukrainian practice, intertwines with the theoretical foundations already covered by previous scholars, puts forward new proposals for theoretical additions and practical improvements for GB in Ukraine. Therefore, I can call this section "the heart" or "culmination" of the master's thesis.

The last section of this master thesis contains conclusions about the study, as well as existing limitations that may serve as ideas for further research.

II. LITERATURE REVIEW

2.1 Gender budgeting as a new public sector practice

GB is one of the approaches to budgeting (Downes et al., 2017), so its research can be considered as study in the field of budgeting. Budgeting is a relevant topic for investigation due to the obligatory nature of the budget used for different purposes in all types of organizations and in all sectors of the economy, including the public sector (Wildavsky & Caiden, 2001).

Investigation of budgeting is considered in various aspects, such as economic or psychological and social components of budget (Luft & Shields 2003). In other words, this issue is studied in the context of many disciplines from different angles. Wildavsky & Caiden (2001) note that the budget is a forecast of future events, and the budgeting process is the transformation of financial resources into human goals. Only qualitative approaches to budgeting can provide an effective assessment and balance the financial resources of different levels of government (Astuti & Yasa, 2018). Such approaches will show the degree of social orientation of public policy, due to the fact that the policy and plans of the state will be reflected in state or local budgets (Karpych & Miedviedkova, 2021).

First of all, it is necessary to define a theoretical definition of GB, which is quite diverse in the scientific community (Karpych, 2021), because the definition itself will affect the peculiarities of understanding and usage in the future. Therefore, it is relevant to consider the definition from different sources, compare and determine the general essence.

GB is one of the quality approaches to budgeting and it can be said that “GB” will be an interdisciplinary topic as “budgeting”, because it combines both economic and social components (Downes et al., 2017). GB is about analysing and restructuring budget revenues and expenditures at the state and/or local levels so that the needs of various social groups are fairly represented in the budget. The development of a gender budget makes it possible to determine how revenues and expenditures affect the socio-economic situation and opportunities of various social groups in the country (Downes et al., 2017). At the same time, another researcher identifies GB as “...*a new technology aimed at ensuring equal rights for men and women through services that are paid for from the budget; a tool aimed at integrating the gender component into the budget process*” (Golynska, 2018: 4).

GB is also a widely recognized practice by international organizations (IO) and different governments, and IO determine GB by following way.

“Gender budgeting is an application of gender mainstreaming (type of politics) in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (European Institute for Gender Equality, 2017: 4).

Summarizing the above definitions, I can note a general idea that GB is a type of budgeting, the purpose of which is the effective and equitable provision of public services to various segments of the population. At the same time, it includes an in-depth analysis of incomes and expenditures of government by social indicator, which helps to modernize public spending.

Among the studies on GB, the research of aspects of prerequisites, needed resources and obstacles to the implementation of this budgetary practice is the most common (Polzer et al., 2021). The highlighted prerequisites in scientific literature for such practices are government austerity measures, which include reduced childcare, care for the elderly and social benefits. Austerity policies were later complemented by efforts to increase competitiveness through measures that most affected the women’s public sector (Kylä-Laaso & Koskinen Sandberg, 2020).

Downes & Scherie (2020) identify the main factors for the successful implementation of a gender approach to budgeting are: strategic structure, implementation tools and an enabling environment. The long-term sustainability of GB is ensured by a correctly chosen strategy, which includes, first of all, a proper legal framework and strong administrative leadership (Downes & Nicole, 2017). The success of any budget reform is ensured by the fact that the legislature participates in the project and supports the activity with appropriate legislation, and managers support the goals and objectives of the budget initiative, whose support can be achieved through a radical alignment of interests through legislation (Forrester & Adams, 1997).

Currently, EU legislation promotes the development of gender equality in the budget process, so other countries through international organizations are adopting this global practice in ensuring gender equality in budgeting through the adoption of the necessary legislation (Puig-Barrachina et al., 2017; Downes & Nicole, 2017).

About barrier to implementation and widely expend GB, the scholars identify low analytical skills and capabilities as the biggest barrier, especially in developing and low-income countries (Botlhale, 2011). Nallari & Griffith (2011) noted stakeholders’ type of barriers in the implementation of a gender approach to budgeting such as high staff turnover, non-acceptance of changes by civil servants (there is a preference for traditional approaches among these persons), so there is not sustainable support of GB, and weak coordination between stakeholders of gender mainstreaming.

The next area of research in the investigated topic is the approaches to implementation and tools of GB (Polzer et al., 2021). Theoretically, GB can offer different methodological tools, so in the practice the countries use different methods of implementation of GB which are suitable for their political, economic, and social context (European Institute for Gender Equality, 2019). Sometimes countries use only one of the possible methods, but it is also possible to combine different GB methods in practice, which ensures the individuality of GB and its implementation in every country (European Institute for Gender Equality, 2019).

The basic tool of GB is gender analysis of budget revenues and expenditures of public funds (GIZ, 2017). It is based primarily on the study of gender-disaggregated statistics and information on the standard of living of men and women (Das & Nair, 2020). Gender analysis also takes into account other characteristics: age, place of residence, health status, ethnic origin, socio-economic status, etc. It is taken into account that neither women nor men are a homogeneous group (Stotsky, 2006). According to such data, the expert of GB determines, for example, the level of education of urban and rural residents, as well as men and women living in cities, compared to men and women living in rural areas (Kolodii et al., 2020).

The next example of the implementation of GB can be as the classification of budget programs and the setting of requirements for gender analysis. In other words, this method of GB develops the prioritization of budget programs and how these budget programs meet the conditions of gender equality (Council of Europe, 2005).

One of the possible options is the integration of gender aspects in performance budgeting. This approach is focused on defining gender perspectives in goals, tasks, performance indicators into performance budgeting (European Institute for Gender Equality, 2019). It is also interesting to consider that GB at the local level is associated with participatory budgeting (Council of Europe, 2005). That is, it is noted that participatory budgeting cannot automatically include gender aspects, so it needs to include indicators from GB methods (European Institute for Gender Equality, 2019). From other hand, the scientists confirmed ineffectiveness and unsuitability of this approach of GB (Mader, 2018).

An Austrian researcher Mader (2018) conducted a study on the example of Porto Alegre to compare gender and participatory budgeting in practice and which of these methods can be considered more effective. Participatory budgeting has often been equated with good practice for achieving democracy in economic policy (Klatzer, 2003). However, at the same time, gender budget initiatives were able to achieve the main set requirements and goals. Therefore, the following question was raised. If

democracy is the goal of economic policy, why does not the state abandon GB in favour of the participatory method? (Mader, 2018).

The conclusion of this research is participatory budgeting is useful, but not enough to achieve gender-equitable and emancipatory democratization of economic policy (Mader, 2018). Because it does not take gender into account and therefore cannot understand or change the dynamics of the central, predominant political exclusion (Vargas-Valente, 2002).

Even if a participatory budget contains elements that can potentially contribute to gender equality, *“...it is important to recognize that the context in which participatory budgeting works, as well as the nature of participatory budgeting itself, can also mitigate it”* (Lavan, 2006). Thus, participatory budgeting perpetuates gender injustice, which also characterizes the traditional budgetary process, such as the exclusion of women from management positions or the disregard for unpaid work performed by women (Vargas-Valente, 2002).

The next possible process is the inclusion of gender aspects in the entire process of public finance management. This approach is called comprehensive, because it ensures the inclusion of gender aspects from the stage of budget planning to the audit process (European Institute for Gender Equality, 2019). The effectiveness of GB and its long-term results are ensured due to its implementation through public financial management reforms (GIZ, 2015). Gender equality must be gradually implemented through the public finance system and included as one of the key components in parallel reforms (Budlender et al., 1998).

According to the research of Kolodii et al. (2020), the gender approach in the budget process should combine two models of organizing the budget process:

- Performance budgeting;
- Person-centered budgeting (Kolodii et al., 2020).

It will be appropriate to compare GB with the specified methods of budgeting and find their differences, which will allow understand why GB has an advantage over other methods. Performance budgeting is an approach to the budgeting system that takes into account the relationship between funding and expected results and takes into account the effectiveness in achieving this performance (Bainbridge, 2022). This approach to budgeting is considered more innovative compared to traditional methods in the budget process (Ho, 2018).

The concept of performance budgeting provides for maximum transparency, openness, and accessibility of all budget information, which allows all stakeholders to draw conclusions about how efficiently taxpayers spend money and assess the efficiency and quality of resource use (Moynihan,

2008). The most important factor in applying this method is the word “efficiency”, which is defined as the achievement of work in the form of the result of an activity or the result of a program with measurement of quantity and quality (Hesrini, 2015).

Another important characteristic of performance budgeting is the idea of value for money and supervision of performance, i.e., with this method there are market principles in the state budget (Melkers & Willoughby, 2005). According to these ideas, the budget is no longer used as “a photograph” of available resources, but as a tool to achieve the goals and strategic goals of the state, where performance evaluation is based on the implementation of the ratio of price and quality and budget efficiency (Mardiasmo, 2009). In addition, there are ideas that such a method of budgeting can improve long-term results due to the fact that continuous measurements of budget productivity provide improvements in public policy (Bastian, 2006).

The performance budgeting approach has been developed to address the weaknesses of traditional budgets, especially the lack of benchmarks that can be used to measure the effectiveness of the achievement of civil service goals and objectives (Haryanto, 2007). This is a method of planning, execution, and control over the execution of budgets at all levels, which is based on the application of targeted programs on the terms of medium-term financial planning with control of the results obtained from the use of budget funds (Lawrence & McCaffery, 2010).

Bainbridge (2022) supports and complements the above idea, emphasizing that GB should be considered as a type of performance budgeting, as it is a program-targeted method of planning budget indicators. There are only minor differences between GB and the concept of performance budgeting is the definitions of performance indicators (so different goals) in budget program passports (Kolodii et al., 2020).

From the other side of features, GB is similar with the concept of person-centered budgeting, which considers the needs, interests, opportunities, and experiences of specific social groups (Stotsky, 2006). It is a method of planning, executing, and monitoring the execution of budgets at all levels, centred on a person or group of people. In other words, the results of the budget analysis (budget initiatives and measures, budget expenditures, etc.) provide an answer to the question: “*Who is provided services at the expense of budget funds?*” (Kolodii et al., 2020: 33). The person-centered budgeting system provides an individual funding system based on an assessment of the needs of individuals and their needs that change over time (Deles et al., 2009).

The person-centered budget is the amount of funding allocated to a service user so that he/she can determine which services is desirable to purchase to meet her/his needs (Robinson, 2013). There are a number of different models, but the needs are usually assessed by health and social care

professionals in partnership with the service user (Deles et al., 2009). This estimate is the basis for a personal budget. The idea is that a person has some flexibility to meet the needs for which the budget is provided, in a way that he/she chooses, which will give them more control over their own social assistance (Robinson, 2013).

Confirmation of the ideas of similarity of following methods with GB is confirmed by highlighted above scientists. Based on all the evidence, it is worth noting that the gender approach in budgeting will have the same areas of influence as the performance budgeting, especially to ensure transparency of budget information and increase budget efficiency. On the other hand, it is better than performance budgeting because has common features with the concept of the person-centered budgeting, so the gender approach in budgeting will distribute and provide more social services to those groups who are in dire need of it (Yefimenko, 2022).

As a rule, scholars highlight that GB is unique from other budgeting methods in its ability to focus attention on the resources that are necessary for implementation, thereby leaving out political manipulations (Elson & Sharp, 2010). Others add that GB transforms abstract words about gender equality into real practice with real results (Budlender, 2009). All above mentioned ideas are summarized in the Table 2.1.

Table 2.1. Comparison of gender budgeting with other budgetary methods

Gender budgeting		
Type of budgeting	Performance budgeting	Person-centered budgeting
Directions of influence	Ensuring transparency of budget information and increasing budget efficiency indicators	Fair distribution of social services to different groups of the population

Source: Yefimenko (2022).

From other points of view, what goals will be pursued by the project’s main stakeholders will depend on the conceptual ideas that are currently being transformed in the civil servants’ environment (Wittbom & Häyrén, 2021). Therefore, it is necessary to see within the framework of which scientific concepts, paradigms, GB exists in the scientific literature, these characteristics will help to understand which ideas lead to stakeholder activity. Based on the idea of common features of GB with other budgeting methods, it should be considered within the framework of which scientific ideas and concepts GB exists.

Wittbom & Häyrén (2021) noted that the implementation of gender issues is hindered by the postulates and principles of the New Public Management (NPM) and proposed an approach to the

theory of Public Values Management (PVM) as an alternative approach that can be interpreted as a concept of management accounting which will help solve problems that the principles of NPM cannot cope. This concept of social value, on the other hand, focuses on the needs of society, both citizens and consumers, with the aim of creating values rather than achieving goals, and social value is greater than the set of individual needs given what constitutes social value (Benington & Moore, 2011). Effectiveness is defined here as the ability of a government to gain the trust of the government through activities that are consistent with its mission and contribute to the achievement of policy goals (Stoker, 2006). From other hand, the approach of person-centered budgeting can be also called part of the concept of PVM (Yefimenko, 2022).

I support only part of the ideas of the following author (Wittbom&Häyrén, 2021) since the previous review of the literature showed that GB has the features not only of the person-centered budgeting, but also the characteristics of performance budgeting (Kolodii et al., 2020; Yefimenko, 2022), and therefore should include such a concept in scientific ideas. Based on the previous idea that GB is a mix of the best advantages of performance and person-centered budgeting (Kolodii et al., 2020), it should be said that the scientific concept is also intertwined with them.

Most scientists, based on their research, refer to performance budgeting as one of the tools of the NPM (Mauro et al., 2021). Christopher Hood (1991) first used this term, but it was more a generalization of several reforms taking place in the world. NPM is understood as a conceptual theory characterized by the transfer of business principles to the public sector for public control and effective performance. In other words, according to the ideas, the government should be run as a business (Box, 1999).

Summarizing all the above features and similarities with other methods of budgeting, GB can be called as one of the tools and parts of the New Public Governance (NPG) concept. This paradigm appeared in opposition to the NPM and combined the desire to increase efficiency in the public sector, together with a combination of social responsibility (Pereira & Ckagnazaroff, 2021). Such ideas became widespread due to the negative effects of the capitalist system and the NPM, which were expressed in attempts to comply with standards, without taking into account social factors (Osborne, 2006).

Osborne (2006) notes that NPG is changing the institutional relationship between the government and society by expanding networks between organizations inside and outside government to provide public services. Following that, public organizations should be permeated with the goal of sensitivity and social value and solve social problems that should be above the interests of different social groups

(Pereira & Ckagnazaroff, 2021). Public administration, based on the principles of the NPG, covers a broad social, political, and ethical context (Casady et al., 2020).

The principles of the NPG and its objectives are in line with the implications of GB. Achieving such goals as defined by the ideas of the NPG is possible through the use of GB, so it can be further considered and compared as the foundation of stakeholder’s goals. Generalizations of the mentioned ideas of GB, its characteristic components and provided concepts (paradigms) are given in the Figure 2.1.

Methods of the budget process		Scientific paradigms	
GB	performance budgeting	==	NPG
	person-centered budgeting	==	

Figure 2.1 Gender budgeting in relation of public sector paradigms

Source: built on the author’s ideas based on Kolodii et al., 2020; Yefimenko (2022).

Next, it is necessary to see how these ideas are manifested in the stakeholders’ goals in concrete examples of the implementation of GB in countries. In addition, examining recent work in the field of GB, researchers study this topic based on the practice of different countries and these investigations are quite interdisciplinary (Yefimenko, 2022). So, the latest scientific literature on GB around the world, as well as in Europe, focuses on the national cases such as Austria, Germany, Italy, India, Slovenia, Finland, etc. (Khan & Burn, 2017; O’Hagan & Klatzer, 2018, Stotsky et al., 2016; Stanimirović & Klun, 2021; Elomäki & Ylöstalo, 2021).

GB in Ukraine is a relatively new practice in the country, so there is a small amount of research, but this issue is becoming increasingly popular and widespread (Golynska, 2018). The main Ukrainian works are presented by the publications of the experts of the project “Gender-Oriented Budgeting in Ukraine” such as Kolodii et al (2020). Most of these works are scientific manuals which consider it from a theoretical and practical point of view, address issues of GB, provide practical guidance for proper gender budget analysis and reporting. The main goal of the authors is to educate civil servants and raise awareness among the population on this topic (Kolodii et al, 2020).

GB has been used by dozens of countries in various scales and forms since the mid-1980s (Combaz, 2013). According to the UN, people in more than 90 countries have experience in implementing various gender budget initiatives. In practice, many countries have started implementing gender

budgets as pilot projects, and in some countries such projects have achieved significant success (UN Women, 2015). For example, in Austria, Belgium, the United Kingdom, and Spain, laws have been passed to promote gender equality through the budget, as well as the introduction of GB at the state level (UN Women, 2015).

GB in Austria is considered one of the most successful examples, this case has been studied by many researchers, who prove of the success of this public project (Klatzer et al., 2018; Schratzenstaller, 2008). Authors described the process of implementing GB in Austria by the following way. The process began with the discussion and gender analysis of budgets on an individual basis (Mayrhuber, 2006). Gender experts aimed to promote and disseminate this practice among the government (Jauk, 2007). Their work led to an increase in community service, which later helped to identify expert groups not as the main body for GB, but as an observer group that only monitors the correctness of GB process and its effectiveness (Klatzer, 2004).

The example of Australia, where the practice of GB began in the 80s of the previous century, became interesting for study. There, GB was manifested through gender analysis of the budget and the creation of appropriate budget allocations at all levels of the budget, both federal and local (Sharp & Broomhill, 2002). The main driver of this practice was the “femocrats”, who proved that in order to achieve an effect in GB, constant pressure on political structures is needed, which will ensure continuous work in the government on gender projects (Sharp & Broomhill, 2002).

We can see from the previous examples that GB is frequently promoted through the system of public financial management (Budlender et al., 1998) what way was already highlighted in the scientific literature. However, the examples of some countries have shown that GB can be promoted in different ways. There are cases when GB was promoted through educational programs. For example, in Italy, the GB was characterized by the promotion of the project among the academic community and the support of academics as one of the main group of stakeholders. Therefore, the Italian activity was characterized by the holding of various international seminars and the close cooperation of the state with the scientific society (Quinn, 2008).

Germany also started its journey in GB through educational activities. The work of the projects concluded through publications on the justification of gender issues in the budget, however, after this passed stage, they concentrated on the implementation of the proposed steps, which were provided thanks to the previous scientific analysis (Quinn, 2008). In addition, the German government used GB in the framework of participatory budgeting, for example for sites as Berlin and Freiburg (Quinn, 2008).

There are also cases when GB manifests itself through a certain industry. For example, in India, GB projects have supported gender-sensitive infrastructure development (Mishra, 2011). Meanwhile, the gender analysis of budgets conducted in Ghana was related to the protection of women economically affected by the extraction of minerals in the country, so this example is considered through the prism of this sector (Africa Centre for Energy Policy, 2020).

The example of the Western Balkans showed the expression of GB through the tax system, especially the VAT tax (Bojičić-Dželilović & Hozić, 2020). In this way, they balanced consumption costs, reduced costs for women, which became essential in the difficult conditions of post-war economic reconstruction (Weinhold & Brodtmann, 2017). Similar regulation of gender issues through VAT was also observed in African countries. The practice of GB was implemented in Zimbabwe, which was characterized by the regulation of social issues through the tax system, thus the state reduced VAT for a certain group of essential goods for women (Muchabaiwa, 2010). Also, in this case was considered the process of increasing budget allocations for gender programs, increased awareness of gender issues, especially issues of domestic and sexual violence (Muchabaiwa, 2010). A similar policy of providing preferential VAT rates for certain groups of goods as part of GB projects was observed in South Africa. In addition, some subsidies for persons who take care of minor children were additionally introduced (Elson & Sharp, 2010).

As we can see through the above examples of countries experiences, we can conclude that generally GB is implemented using different instruments of GB through different areas of activity in the form of a project in the public sector.

Regarding the impact of GB and its results, the scientific literature gives fairly positive answers, but still ambiguous answers remain (Nallari & Griffith 2011). Such opinions are based on the fact that it is quite difficult to clearly assess the impact of GB on socio-economic changes due to the limited database (Combaz, 2013). However, such controversial for GB studies only operate with arguments as research limitations, but there is no direct evidence of the negative impact of GB (Combaz, 2013).

Researchers have explored the benefits of such budgeting and noted that effective implementation of GB can help address gender inequality by raising awareness of how fiscal policies affect people differently and prioritizing projects that help bridge gender gaps (Downes & Scherie, 2020). In some national contexts, gender mainstreaming has improved both gender equality of opportunity and resources and gender equality in economic policy outcomes (Himmelweit, 2002).

“If women were economically empowered, it would be possible for each country to have some combination of more output, more development of people capacities, more leisure and higher levels of wellbeing. In that sense gender inequality is inefficient” (Elson, 1999: 12).

Galizzi et al. (2021) with the example of the Swedish Transport Authority proved in their study that ensuring gender balance in various fields of activity is not only correct and fair, but also economically desirable. The authors provide a conclusion that confirms the importance of including gender equality at the early planning stage of any public sector decision-making to promote governance with public value. In addition, the authors give examples of evidence of the positive impact of gender-responsive policies, and in particular GB (Galizzi et al., 2021). On the other hand, it was proved that GB approach can help to indicate and allocate new financial resources for social issues (Budoo-Scholtz, 2022)

International organizations note that GB increases the transparency of the budget, ensures a fair distribution of funds based on gender aspects, that is, even if gender budgeting programs do not achieve the selected goals, they improve the level of budgeting due to the indicated indicators, which can be considered as a result (OECD, 2010). With the following statements, it can be said that GB cannot be aimed at achieving economic results, but research also proves that GB will affect not only the social aspects of life, but the population should also feel its economic component (Elson & Sharp, 2010).

On the other hand, research shows that GB affects not only budgeting, but also management processes, it improves the speed and quality of decision-making regarding budgeting processes (Elson & Sharp, 2010). This feature of GB is justified by the fact that this process draws attention to those aspects that were previously neglected (Muchabaiwa, 2010), looks at the budget from the perspective of gender equality and highlights aspects such as the role of women’s unpaid work in the economy or the distribution of resources within families, etc. (Elson & Sharp, 2010)

The attention of scientists confirms the importance and relevance of the selected issue. After reviewing the literature, I concluded that many works of scholars from around the world are devoted to the theoretical aspects, preconditions, and importance of GB, in addition, the process of GB is studied separately in the examples of certain countries. After investigation a lot of literature on GB, we can identify the main areas of research on this topic which are presented below in the Table 2.2.

Table 2.2. Summarised ideas of literature review

Direction	Ideas	Authors
Preconditions and inputs	The prerequisites - government austerity measures, which include reduced childcare, care for the elderly and social benefits. The long-term sustainability is ensured by a correctly chosen strategy, which includes, first of all, a legal framework and strong administrative leadership	Kylä-Laaso & Koskinen Sandberg (2020) Downes & Nicole (2017)

*Barriers as inputs that should be changed	Low analytical skills and capabilities, gender stereotypes, the lack of gender-disaggregated data, non-acceptance of change by civil servants	Bothale (2011). Downes & Scherie (2020) Nallari & Griffith (2011)
Implementation and tools (Activities)	The effectiveness of GB and its long-term results are ensured due to its implementation through public financial management reforms In addition, the implementation through educational programs, certain industries or tax policies The basic tool of GB is gender analysis of budget revenues and expenditures of public funds. Have the same areas of influence as the performance budgeting, but it is better because has common features with the concept of the person-centered budgeting, so will distribute and provide more social services. The principles of the NPG and its objectives are in line with the implications of GB To achieve an effect in GB, constant pressure on political structures is needed, which will ensure continuous work in the government on gender projects	GIZ (2015) GIZ (2017) Yefimenko (2022) Mishra (2011) Sharp & Broomhill (2002) Quinn (2008) Elson & Sharp (2010) Muchabaiwa (2010) Bojičić-Dželilović & Hozic (2020) Weinhold & Brodtmann (2017)
Intended effects (Outcomes)	Ensure of democratic norms and fair and economically desirable distribution of budget funds Raising awareness of how fiscal policies affect people differently Increases the transparency of the budget Improving the speed and quality of decision-making	Downes & Scherie (2020) Himmelweit (2002) Galizzi et al. (2021) OECD (2010) Elson & Sharp (2010)

Source: built on author's ideas.

2.2 Theory of Change. Conceptual framework

Based on the information from the previous section (2.1), it can be concluded that the practice of GB is being introduced both in Ukraine and in other countries within the framework of the project in the public sector. Additionally, as shown in the Table 2.2, GB as project can be defined through three general categories as inputs, activities and results, in other words, scholars study this topic at its various stages of the implementation of projects. These stages of the project are clearly explored in the Theory of Change (ToC).

Therefore, for the effective study of GB in Ukraine we will be to use the ToC as a conceptual basis. This concept will help to identify all stages of the research process and to investigate which stages work according to the theory, and which go beyond the planned results.

The concept of “Theory of Change” first emerged in the mid-1990s as a response to the challenges of assessing the impact of large-scale integrated social development programs (Connell & Kubisch, 1998; Connell et al., 1995; Weiss, 1995; Weiss, 1997a). Carol Weiss, author of the first publication on the ToC, argued that often executors and other stakeholders do not have a clear idea of what steps need to be taken to achieve the result (the goal of the program). The lack of a clear understanding and description of the chain of steps that will lead to the achievement of the objectives of the program makes it extremely difficult to assess its implementation. But even worse is the lack of such an understanding and description significantly reduces the likelihood of achieving the actual goal of the program (Weiss, 1995).

Weiss proposed to describe the essence of the program in the form of a chain of steps, each of which ends with the achievement of the established result. This chain should start with the activities of the program and lead to the long-term goal of the program. This is the way to describe the program (Weiss, 1995). Weiss suggested calling it a “Theory of Change”.

If we give a concise explanation of the ToC, it is similar to the following statement:

“If we do X and Y right, then we will achieve Z because a, b, and c” (CRS, 2020: 3).

Using this framework, the ToC explains how and why the project team expects that certain actions will lead to the desired changes where the project is directly implemented (CRS, 2020). The ToC, in other words, can be called a planned pathway to outcomes: it describes the logic, principles, and assumptions that link what an intervention, service, or program does, why, and how it does it to the intended outcomes (Ghate, 2018).

This theory is also called “program theory” (Rogers, 2008). It is a formal and clear statement of the assumptions that underlie the rationale and design of the program and explains what to expect if the program achieves its results (Ghate, 2018).

The ToC which can be found in the literature has different components and reflections (Ghate, 2018). As a rule, the analysis includes the basic elements of needs (initial problem to be solved), inputs (resources), outputs (planned activities) and outcomes (desired changes for service users) and specification of implementation results in a project will be taken as a basis (Ghate, 2015).

Today, there is a broad international consensus on the scientific importance of clarifying of the ToC (Moore et al., 2015). With a roadmap created in this way, the assumptions on which the project is based can be tested and evaluated more fairly. Each key element can (in principle) be measured to ensure that it has been present at all stages of the project, and the expected results can be appropriately measured, for example before, during and after the delivery of the product or service (Ghate, 2018).

Increasing “evaluability” is one of the main advantages of having the specified ToC. Once the change theory is clear, it can be tested and then refined or modified to consider research findings. Such iterative processes should lead to more efficient projects over time (Ghate, 2018).

The ToC is used in various fields, including public administration, finance, health care, education, business, community development or social welfare (Center for Theory of Change, 2021; De Silva et al., 2014; Weiss, 1997b). Many studies note the clear advantages of the ToC, namely its ability to maximally involve key stakeholders, clarify the focus of actions, etc. In addition, the ToC is important not only at the planning stage, but also at the stage of evaluating existing results, monitoring them, understanding possible consequences, and most importantly, how the research context has changed as a result of activities and the passage of time (Anderson, 2006; Blamey & Mackenzie, 2007; Connell & Kubisch, 1998; De Silva et al., 2014; Rogers et al., 2004; Weiss, 1997a; Weiss, 1997b).

On the other hand, the practice of the ToC rarely addresses gender issues (Eerdewijk & Brouwers, 2014). Some scientists note that gender-transformative analysis in the processes of the ToC is gaining popularity due to the insufficient development of this issue. The process of building the change theory must take social features into account. Therefore, gender characteristics can serve to build the ToC of higher quality (Eerdewijk & Brouwers, 2014). Based on this, it should be said that this study will contribute not only to the understanding of GB, but also to supplement scientific research in the field of the ToC, taking into account the gender policy.

The ToC is displayed in different ways, in the form of a story or visually with the help of special diagrams. Such diagrams have various names in the scientific literature depending on their content, such as logic models, logic structures, logic structures, result hierarchies, and result chains (Eerdewijk & Brouwers, 2014). As a rule, visual diagrams or logical models are used for the ToC for a better understanding of the general picture. This model does not set out a specific plan for further action. The purpose of this process is to analyse the directions of change of activity, before implementing further actions (Ghate, 2018).

However, there are certain limitations to this conceptual framework. For example, some scholars argue that there really are no simple programs, only complex ones (Mowles, 2014). The logic models (in particular) can install a false sense of confidence because social interventions in the real world tend to be complex and multilevel (or at least occur in complex systems), while logical models are deliberately simplified (Rogers, 2008). Logic models, in particular, should be viewed as diagrams rather than formulas (Ghate, 2018).

Using recommendations on how to correctly develop the ToC (CRS, 2020) and provided literature review on GB (2.1), I developed the model of the Theory of Change for GB in Ukraine, which is the foundation of this master thesis, agenda for the investigation. It is presented in the Figure 2.2.

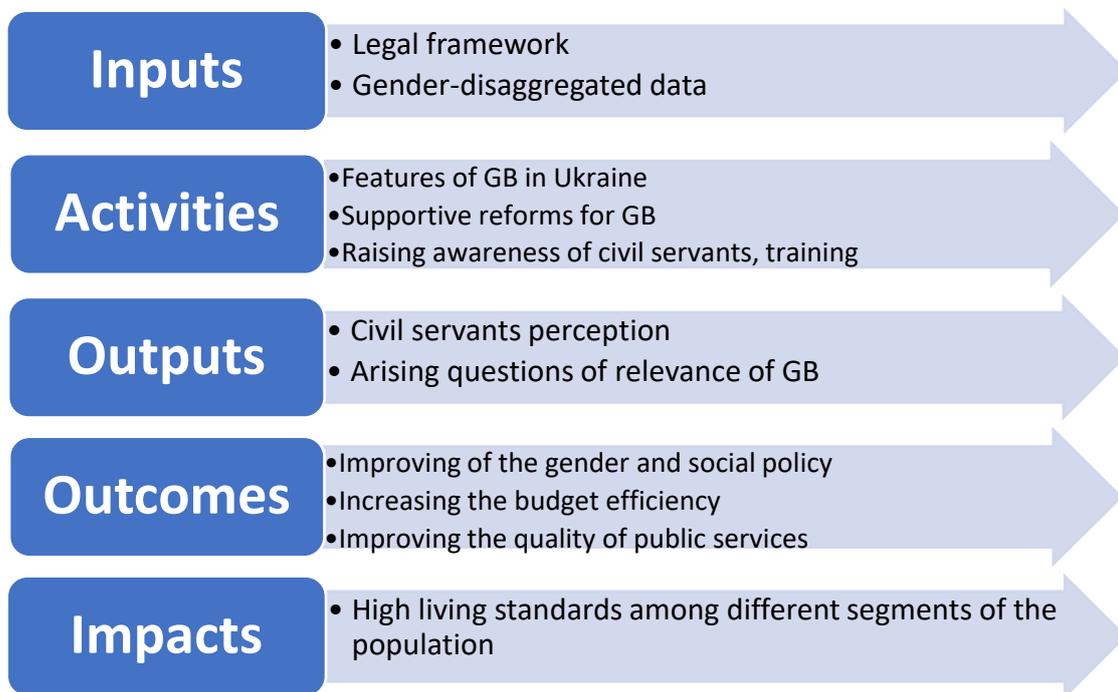


Figure 2.2 The model of Theory of Change for gender budgeting in Ukraine

Source: built on the author's ideas.

So, the mentioned conceptual framework was chosen as a tool to analyse GB in the case of Ukraine, because it was understandable during research that this conceptual framework would help to better reveal and illustrate the process of GB in Ukraine, which will give a deeper understanding of this budgeting practice. In addition, there are a high prevalence of this conceptual framework among other research of GB, which emphasizes the suitability of the ToC to the investigation of projects in GB (CRB project, 2020).

2.3 Role of stakeholders in gender budgeting from stakeholder's theory perspective

The issue of GB, at different stages as their preconditions, barriers, activities, is also studied through the prism of the main actors, stakeholders of this budgeting method as the main driver of the implementation of GB (Polzer et al., 2021). GB should be supported by strong stakeholders, especially those who can participate in the legislative process and influence government decision-making (Fernández-Shaw, 2019).

Political commitment is one of the biggest drivers of any reform (Christie & Thakur, 2018). There are assessments of the European experience of GB, which show that without political support and leadership, a successful initiative in this field is impossible (Fernández-Shaw, 2019). In the absence of such factors, GB is a more temporary project that does not exist in times of crisis and appears only for political purposes to show public work in the field of gender equality (Costa et al., 2013).

From other hand, reforms should meet the goals of decision-makers (Costa et al., 2013). Political leaderships have to understand budget reform, which will be a key component in its implementation (Grizzle, 1986). Reforms generated exclusively by lower levels in the bureaucracy are unlikely to be effective (Meyers, 2016). At the same time, it is important that budget reform is supported and understood by civil servants at all levels of government (Axelrod, 1995). For example, considering the implementation of budget reforms in major US cities, Rubin (1992: 464) found that “*budgeting systems were chosen not only for their technical viability and ease of implementation, but also for their match to the personalities and political needs of mayors*”.

Spehar (2018) showed that often such projects are terminated when donors withdraw funding for the project from indicated project stakeholders. This is especially true in developing countries. The dissemination of Costa et al. (2013) and Spehar (2018) ideas should be further considered in this thesis based on the investigation of the Ukrainian GB project.

In practice, there are a number of stakeholders who play a crucial role in the effective implementation of GB (Spehar, 2018). GB is considered more effective when it is managed by the Ministry of Finance (MoF) as it fosters political commitment and national ownership (GIZ, 2017). The MoF plays a crucial role in establishing and enforcing new standards and regulations (GIZ, 2017). When the GB is implemented by this authority through the budget process, this method of budgeting is more widely used in various areas of government (Stotsky, 2016).

Naturally, this role of stakeholders depends on how GB manifests itself in the country. If it exists at all government levels, then the MoF is more likely to act, but there are examples of countries such as Bolivia, where the sectoral ministries such as Ministry of Production and Ministry of Planning were the main initiator of the GB through which GB was manifested at the level of the production sector and planning (Barba & Coello, 2017).

At the same level as the MoF, gender ministries, agencies or projects (gender authorities) play an important role in GB initiatives. The MoF plays the role of the actor who opens “the door” for intervention in the budget process, while gender agencies, on the other hand, should improve the quality of gender issues in this process (Barba & Coello, 2017). These intuitions are empowered with overall coordination and leadership in the implementation of a gender approach in the planning and

budgeting processes (GIZ, 2017). For instance, in countries around the world, the role of UN-Women (formerly UNIFEM), as gender project, has been crucial in initiating gender issues, budget efforts and assistance in their support (Stotsky, 2016). The example of OECD countries shown, conducting public audits and open resources by non-governmental organizations has been helpful in supporting the development and implementation of gender equality policies (Downes et al., 2017).

Another important type of stakeholders can be international organizations as one of the participants in the financing of GB initiatives and providing strategy recommendations (GIZ, 2017). Such stakeholder was not important in all practices of GB in countries, some countries financed such projects from their own budgets. However, in many countries, the support of the IO has been an important factor in the promotion of GB (Downes et al., 2017). The working paper of IMF shown by the international experience of implementation of GB project 13 investigated countries had GB projects with the support of the IO or bilateral aid agencies, and others (18 countries) tied themselves GB with national development plan or gender equality strategy (Stotsky, 2016). So, we can estimate that based on the international example the IO were stakeholders of GB approximately 42% in general practice of introducing the new budgeting method.

Budget managers are the next important stakeholders, and they include all managers of budget funds, such as line ministries (e.g., education, health, justice, etc.) or local self-government bodies (European Institute for Gender Equality, 2019). They identify important gender equality priorities in their programs and budgets, and their implementation (European Institute for Gender Equality, 2019). It is important that these individuals have adequate knowledge and understanding of how to prepare a gender budget and follow the guidelines of the MoF and gender specialists (GIZ, 2017).

Budget managers are responsible for the development and administration of key government spending programs and play an important role in incorporating gender-sensitive objectives into their programs and policies and reporting these expenditures to the public accounting and auditing services (Stotsky, 2016). These stakeholders are key when it comes to GB at the expenditure level. However, when it comes to gender analysis of incomes, this group of stakeholders is represented by the tax administrations, which ensure the flow of sources to the budget and social aspects of these incomes (Stotsky, 2016).

Last, but most important, civil society is a key stakeholder in the existence of GB because they are the target group of such practices (Sharp & Broomhill, 2002). Their voice and influence are critical for civil servants to make budget decisions transparent and increase government accountability for gender equality commitments in public spending (GIZ, 2017). The following type of stakeholders

became the initiators of GB in many examples of Europe, due to the fact that it was one of the perspectives of feminist politics (Sharp & Broomhill, 2002).

However, previous research shows that not in all cases society is the main actor in GB projects (Quinn, 2008). In some situations, there was the interaction between civil society and the government regarding the encouragement of the civil servants to such projects, while other examples of GB showed a situation where society played the role of only as “an observer” (Quinn, 2008). Instead of ordinary citizens, scientists can act in this group of stakeholders. Such an example is observed in Italy. They play a role in sharing experiences and providing recommendations on gender analysis of budget (Quinn, 2008).

The main stakeholders in the process of forming the practice of GB are depicted in the Figure 2.3. The main purpose of this figure is to show the existence of these stakeholders and their equal influence on GB in the country. It is clear that these stakeholders are interconnected too, which can also be displayed graphically, but this is not the purpose of the following figure. The connection of stakeholders of GB between each other’s will be further considered in this master thesis.

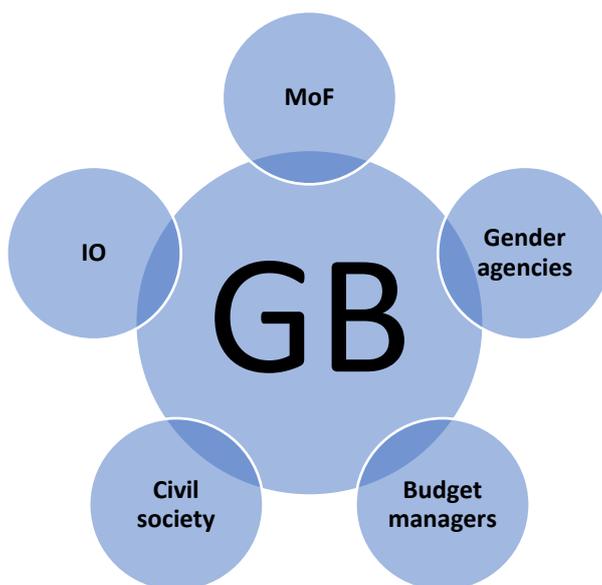


Figure 2.3 The main stakeholders in gender budgeting

Source: builds on author’s ideas, based on Downes et al. (2017), European Institute for Gender Equality (2019), GIZ (2017), Quinn (2008), Sharp & Broomhill (2002), Stotsky (2016).

Based on the features of the main stakeholders presented above, and the statement that their influence is equal on GB project, and their interests shape the direction of development of this budgetary practice (Dooms, 2019), in this context there is a place for Stakeholder Theory and its features.

The idea of Stakeholder Theory is based on the fact that each participant has intrinsic value regardless of their level of participation and management power. Everyone has their own vision of the formation of correct ethical norms of management behaviour, and therefore everyone has their own vision of the process (Freeman, 1999).

Among the questions of data collection, the issue of the identification of interested parties arises. There are many definitions of the term “stakeholder” and no universally accepted definition has yet been adopted (Dooms, 2019). Freeman, who initiated the Theory of Stakeholders, characterizes these persons as:

“A stakeholder in an organization is (by its definition) any group or individual who can affect or is affected by the achievement of the organization’s objective” (Freeman, 2010: 46).

Carroll (1996) explored this statement and said that a stakeholder is any person or group that can affect or is affected by an organization’s actions, decisions, policies, practices, or goals. From these definitions, we can say that stakeholders can be suppliers, simple workers of an organization, as well as government agencies, etc. These definitions are important because to meet the expectations and concerns of stakeholders, organizations must identify all parties affected by their decisions (Fiorini et. al., 2018).

Typically, stakeholders exert pressure on organizations to reduce negative impacts and increase positive ones (Sarkis et al., 2011). However, on the other hand, there are different groups of interested parties who can exercise such influence in different ways. Based on this, the more information an organization can gather about its stakeholders, the better the organization can meet their expectations and avoid unintended negative impacts on their part (Wilburn & Wilburn, 2016).

Stakeholder theory attempts to describe and derive alternatives to management that includes and balances multiple interests (Key, 1999). Because an institution, which is theoretically defined as a system of primary stakeholder groups, can only survive in the long term only if it maintains its ability to create wealth and value for the entire system of stakeholders of the institution (Clarkson, 1995).

In the case of conflicts of interest, according to stakeholder theory, the interests of certain stakeholders must be compromised or sacrificed in order to fulfil basic obligations to other stakeholders (Heath & Norman, 2004). In other words, it is necessary to find a compromise between stakeholders if their interests differ from each other. Projects that reliably treat stakeholders will develop a competitive advantage because its are able to reduce costs, or in other words, good stakeholder management turns into an efficient and profitable operation (Jones, 1995).

The theory of stakeholders according to scientific research is divided into two directions, the social science track and the normative or business ethics track (Scholl, 2001). Frooman (1999) in the context of the social science track, offers this short formula of Stakeholders theory, the researcher should answer on following questions:

- *“Who are they?”*
- *What do they want?*
- *How are they going to try to get it?”* (Frooman, 1999: 191).

This investigation is tried to give the clearest answer to these questions in the master thesis, because its help to show the peculiarities of the existence of GB in Ukraine, and the Stakeholders theory helps to reveal this essence well.

Stakeholder theory is primarily a theory of the private sector firm, which states that those firms that are managed to optimally satisfy stakeholders will thrive better than those firms that only maximize shareholder interests (i.e., profits) (Scholl, 2001). Usually, the following theory is considered an alternative to state regulation (Buchholz & Rosenthal, 2004). Even though generally this is a theory for private sector actors, but there are some studies where scholars apply this theory to the government sector and public projects. Basing their ideas on the fact that due to the trend of the New Public Management, public sector is already taking on the characteristics of private management (Scholl, 2001).

Most public sector managers have different goals (for instance, public welfare) than their private sector counterparts (profit), however, their decisions have the same ability to influence individuals or groups pursuing their organization’s goals (Mitchell et al., 1997). In other words, Freeman’s “stakeholder” definition also applies to managerial decision-making in a government context (Blair & Whitehead, 1988).

There is now enormous interest in applying at least some of the findings of the Stakeholder theory to managerial decision-making in public sector organizations (Scholl, 2001). Due to its normative field, the Stakeholder theory has increasingly influenced legislation and case law developments over the past two decades. In other words, the Stakeholder theory has great influence in both the private and public spheres (Scholl, 2001). Therefore, I believe that this theory can be used in my research due to the proven relevance of the usage of Stakeholder theory in the public sector by previous scientific studies.

Based on provided literature, it is clear that the initial stage, its roots, for the introduction of GB are key stakeholders and their desires. The stakeholders, based on their own beliefs and background, form the direction of further actions, which leads to outputs and socio-economic impact. In other words, the Figure 2.2, our conceptual framework, can be rebuilt to a simpler one which will show the ToC process from the stakeholders' perspective, and base on the findings of scientists of Stakeholders theory. This Figure 2.4 is presented below.



Figure 2.4 The simplified chain of Theory of Change through the prism of key stakeholders for gender budgeting in Ukraine

Source: built on the author's ideas based on Frooman (1999).

The stakeholders will indicate the further development of budgetary practice, its features, and goals in a project (Costa et al., 2013). Following that, if the research is focused on the study of the main stakeholders in the different stages of GB process; what goals they pursue at the beginning; why they choose this practice; what the advantages and disadvantages of GB they see in the activity process; how they interact with each other etc., the whole essence of the existence of GB in Ukraine and what prospects it has for further development will become clear.

In other words, my master thesis aims to investigate GB at all stages of the ToC through the prism of key stakeholders as the main factor of influence on GB and analyses the integration between them in shaping GB in Ukraine.

III. METHODOLOGY

This chapter discusses the design of the research, the methods which were used to collect and analyse the obtained data, and additionally the philosophy and ethics of the process of investigation. A clear statement of the research objectives illuminates the way to their achievement, the method of data collection and their analysis (Thomas & Hodges, 2010). The process and general methodology of the research project are shown below in the Figure 3.1.

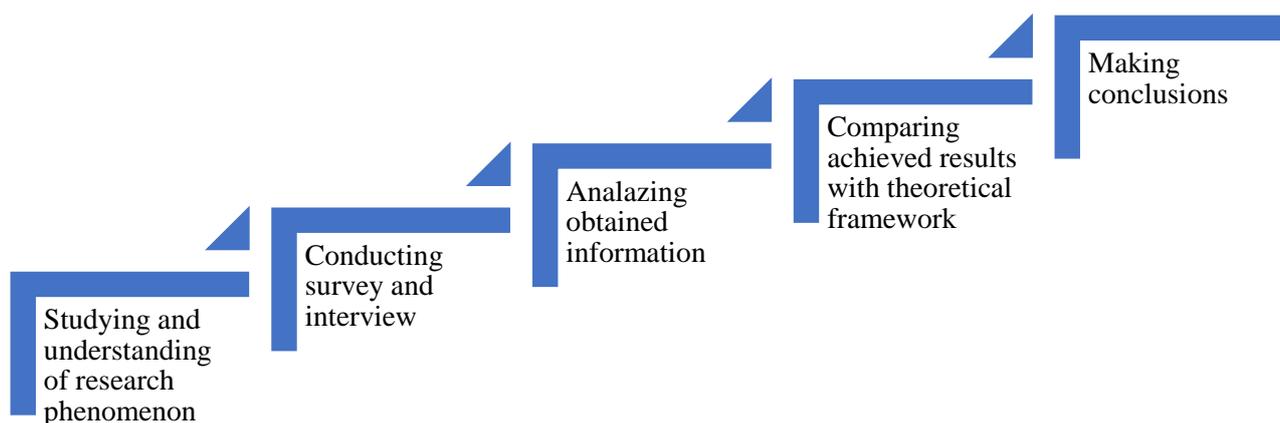


Figure 3.1 The illustration of the process of this research project

Source: built on the author's ideas.

3.1 Research design

The most of research of GB often remain descriptive or scholars analyse secondary data due to the lack of a large official information base. It is noted that research is often based on previous studies, documents, or budget information (Polzer et al., 2021).

“Fewer studies (26.9%) collect primary data and follow a qualitative, quantitative or mixed methodology by conducting interviews, surveys, or document reviews, or a combination thereof. About 18% of the studies are normative, using no data but instead proposing new policies or instruments that promote gender budgeting” (Polzer et al., 2021: 7).

The study of GB requires special methods due to the lack of a large amount of disaggregated information. This issue requires more qualitative or survey-based research that researchers and governments can use to assess all the concrete results and impacts of GB implementation (Polzer et al., 2021). To conduct quantitative research, scientists need much more data from governments, bearing in mind that governments firstly need to quantify and provide gender-disaggregated data (Edralin, 2011; Marx, 2019).

The qualitative research is concerned with information which is collected in a non-numerical form (Easterby-Smith et al., 2015). During such studies, various methods are used, which rely on non-numerical, linguistic information, so such studies often involve the participation of different people, not only the researcher who collects this information and processes it (Walliman, 2006; Creswell & Poth, 2017). The qualitative research can use data collection methods such as observation, participation, interviewing, and document research (Denzin and Lincoln, 2008).

Based on the investigation of Polzer et al. (2021) and its proposed recommendations, I decided to conduct this research by interviews, and additionally use survey and secondary sources. Thus, I am going to combine several individual experiences to draw certain theoretical conclusions. This study aimed to explore GB using the interview method as the main tool for collecting information. Other methods, such as surveying or studying secondary sources, were used as ancillary methods to complement and improve the interview method.

The interview is considered one of the most appropriate methods for studies of a case (Yin, 2017). If the interview is conducted at a high quality, it will allow the researchers to experience all the events together with the respondent, which will be reflected in the quality of the interview (Rubin & Rubin, 2011). In addition, some scholars have determined that the interview is very suitable for describing processes (Miller, 2007), which is exactly what needs to be described in this study.

The use of the survey as an additional method was chosen because of the clarification of the main key ideas and concerns of experts in the first stage of the study. The respondents for the survey were the same persons as the interviews. Before the interviews, the respondents estimated the relevance of the proposed points which are presented in the Appendix III and given their personal rate of relevance. This method helped to show in which areas of GB the expert has the most experience, what is personally interesting to him/her. So, the results of the survey helped to find out which areas of research are relevant for stakeholders and to form an understanding of which issues are best to focus on during the individual interview. In other words, the survey was the first and preparatory stage for research and effective use of the interview method. The full stage of the interview process is described in detail in the following paragraph (3.2).

Subsequent interview information was compared with open-source data. Therefore, at this stage it was relevant to use the method of studying secondary sources. This method helped to improve the interview method, so we could verify the accuracy of the obtained information during the interview and thus improve the quality and reliability of the research. Of course, not all the facts clarified during the interview can be confirmed by open sources, but this method provides a general understanding of

the investigated topic, consequently, increasing the likelihood of relevance and reliability of the data which is obtained during the interviews.

Such a combination, a mix of methods of collecting information in the research was used to improve the interview method and better achieve the goal of the study (Johnson & Duberley, 2000). Further obtained information was processed using analysing tool, the features of which are described in detail in the following paragraph (3.3).

3.2 Data collection strategy

My qualitative study was conducted in the context of Ukraine. The data were collected through 12 in-depth interviews structured around open-ended questions. During the discussion in interviews, I tried to analyse the entire existence of GB in Ukraine. This approach helped to fully understand the evidence and factors influencing on this project in Ukrainian practice. However, there are some limitations of this research based on the fact that the information was collected in the 2022 during war actions in Ukraine. This factor influences on the investigation period as it is impossible to give the accurate answer regarding the fully existence of GB in the 2022, so the period from 2014 to 2021 is considered as the active period of GB in Ukraine and can be called as the investigation period of this research.

Before the meeting, respondents received the message from me, which I added to the Appendix II. In case of a positive answer, the respondent answered on the survey, which showed on what questions the respondent want to talk more during the interview, and we decided the format of the meeting which were convenient for the respondent. This information is covered in the Appendix I.

Before starting the interview, I explained the purpose of my research, the basic principles, and what components of GB I would like to know. After that, we discussed the questions of the interview (see Appendix III), and these questions were supplemented and improvised during the conversation, depending on the answers of the speaker, his/her background, etc. Interview questions initially covered a wide range of aspects of GB to identify interesting nuances from different angles. Then the questions concerned only certain aspects where the speaker had more professional experience and personal interests. It can be called a type of semi-structured interview, where the main aim is to motivate the respondent to express himself/herself on the chosen topic, rather than to guide the answer (Easterby-Smith et al., 2015).

The group of respondents consisted of specialists who work in their professional activities or are faced with the practice of GB. Respondents were government officials, members of the focus groups

of gender budget analysis, former employees of the project “Gender-Oriented Budgeting in Ukraine”, speakers of GB education events, and writers of GB textbooks for civil servants, etc. The group of respondents closely covered the whole types of stakeholders what was highlighted in the literature review (2.3). I tried to select respondents from different institutions who see GB from different angles, which help me see the full picture and form an independent vision of GB in Ukraine. In other words, each of the selected respondents (stakeholders of GB) is able to describe his/her own vision for a certain stage of GB (2.2).

I conducted the interview and collected information for this study until I realized that each subsequent respondent provided identical information to the previous one (Wray et al., 2007; Lopez & Whitehead, 2013; Mann, 2016; Yin, 2017). And then I concluded that I had gathered all the necessary information, which is comprehensive. The number of respondents as an indicator of the reliability of the research in the qualitative study is evaluated by scientists in different ways, most of such conclusions depend on the field of research. Lopez & Whitehead (2013) notes that the average sample size for such a study should include 5-12 persons. That is, the selected number of respondents (12) can be considered as one of the indicators of a reliable study.

However, this research strategy has given me some limitations. Firstly, most of the information received is only in qualitative form and is not supported by clear figures and statistics. On the other hand, I chose this method by the reason of the lack of statistical information. But these features can be taken into account in further research. Secondly, I often received recommendations on accompanying respondents from those I interviewed. The process of finding new experts was based on the “snowball” principle, so it can be assumed that these individuals are to some extent related to each other.

3.3 Data analysis

After conducting the interviews in sufficient numbers, it was necessary to process and analyse the results. During the interviews with experts and studying the literature review, it was found that the main idea of any new type of budgeting is the introduction of practice through a set of specific actions and resources. Then there is a process of obtaining a certain result, which leads to certain socio-economic changes, which were set as a goal at the beginning of the implementation of a project.

There is an understanding that the implementation of GB in Ukraine is a consistent process, with a starting point for understanding the available resources and a final analysis of the results obtained after the implementation of the practice by project. Based on mentioned ideas, the ToC was chosen

as a tool for analyse GB in Ukraine as a project in the public sector for this master thesis. The deeply explanation of mentioned tool for analysing and conceptual framework could be found in the section (2.2).

The criteria for including information from the interviews in this study was any information that describes the process which was highlighted in the ToC. Accordingly, all logical models were excepted which were not foreseen and were not included in the model of the ToC for GB which was presented in the Figure 2.2.

During the analysis of all information during the research, the induction method was used more often, when a general picture of the research object was formed from the accumulated pieces of information (Bernard, 2011). In other words, in this study, where a specific research framework was first chosen, various facts were collected to obtain more general conclusions and assumptions.

Along with the primary data from the interview, I studied legislation, articles, working papers, textbooks, and open analytical sources on GB in order to obtain supporting evidence from the interviews. Secondary sources of information were used to prepare for the interview and after it for possible verification of the reliability of the information.

Scientific publications for analysis were searched in electronic databases of the Nord University (UBiN) and in public access. During the research, I tried not to limit myself to articles in English, and also analysed literature written in Ukrainian and German. The selection of literature was made on the estimating of the publisher's rating, relevance by years, etc. Search results were selected using Endnote software, and duplicates were subsequently removed. Data that were directly relevant to this study were analysed and presented in the form of a paraphrase, quote, table, or figure with an indication of the authors.

In addition, this master thesis highlights some practical examples that cannot be confirmed by open Internet sources, and they rely only on the practical experience of respondents, their honesty and openness to interview issues. In giving such examples, it was noted that this information is the personal experience of the expert and has not previously been disclosed in public sources. That is why in this work, in certain examples of experts, I do not mention the clear names of government agencies where a certain practice of GB has taken place. I only indicate the scope of activities what was important for analysing the achieved information.

3.4 Research philosophy and ethics

The researcher's philosophy is to build a system of assumptions and statements to ensure the development of knowledge and science (Saunders et al., 2015). Such assumptions about the research question(s) are derived at each stage of the research and then confirmed or refuted by the chosen methodological tool and results are provided (Burrell & Morgan, 1979; Crotty, 1998). However, to what extent are these assumptions perceived by different people?

The study of social sciences is presupposed by three main philosophical positions such as internal realism, nominalism, and relativism (Easterby-Smith et al., 2015). The internal realism assumes the existence of a single reality that cannot be obtained directly but only through indirect evidence (Putnam, 1987). The nominalist philosophical position asserts that there is no reality and that all facts are human-made (Easterby-Smith et al., 2015). Philosophical relativism states that one phenomenon is experienced differently by each person, but there is one reality (Easterby-Smith et al., 2015). I think the last one philosophical position, relativism, is closer for my research environment and my personal worldview.

In my opinion, the research issue of GB is a sensitive and controversial topic, especially in Ukraine, when all topics with the word "gender" can be perceived negatively by certain groups of the population. In other words, we can add that there is no single reality in the given assumptions, but there are many points of view on the same assumption. Such ideas are scientifically substantiated by the ideas of social constructivism, which is based on the fact that all people understand the processes thanks to the exchange of information with others and giving their conclusion on the basis of their own experience, so by their angle (Berger & Luckman, 1966; Watzlawick, 1984). As a research, GB is part of social science, it interweaves behavioural aspects in the process (Paterson et al., 2016).

So, my philosophical position for this research is to accept the idea of relativism and social constructivism, and during the research I need to collect different points of view of people with different professional and life experiences about the same assumptions (Shotter, 1993). Also, this philosophical position is an additional confirmation of the relevance of the method of interview as the main tool for collecting information.

This research aims to use the interview method, which means constant interaction with people who share their professional experiences and personal opinions. It is clear that such method will raise ethical issues that need to be addressed. During the research, I tried to work in compliance with the provisions of the Code of Conduct for Research (UK Research Integrity Office, 2009), but without violating scientific ethical standards (IvyPanda, 2019). This research project is registered and

approved for collecting personal data by Norwegian Centre for Research Data (NSD), notification form №480452.

The messages which I sent to the respondents can be found in Appendix II. This message contains the necessary information about my personality and my research project. That is, the future respondent had the opportunity to get acquainted with the peculiarities of the interview and make their own decision in their participation in it.

In addition, it was noted that all personal data of respondents will not be shared, except for the direction of the specialist to understand the background of the respondent and analyse the obtained information. This list can be found in Appendix I. From this table in Appendix I it is seen that this information is limited and cannot help in determining identity. I raised the issue of anonymity twice in front of the respondents, when sending an invitation to an interview, the letter stated the issue of anonymity, which can be found in the Appendix II, and the second time during a personal meeting before the interview, I noted that this meeting is confidential and all information is shared during it will be used only for scientific purposes in compliance with all requirements regarding personal data. A short answer to the survey questions additionally confirmed a serious intention to participate in this research and share personal thoughts. Of course, during the interview, I did not insist or pressure the respondents to answer the questions that they indicated during the survey as those they did not want to answer.

Following that, before the interview, I asked for the opportunity to record the information received. I collected information through audio recordings, online conference recordings or my personal notes, depending on the type of interview what I presented in Appendix I. I collected the data on my personal computer using data encryption to protect the personal data of respondents. After processing the data and analysing them, all collected materials with human components were removed and exist only in the form of this master thesis.

IV. RESEARCH CONTEXT

Based on the highlighted literature (2.1), it was concluded that GB manifests itself in different ways, so it should be separately studied how exactly GB is represented in Ukraine and what background Ukraine has for GB. Firstly, it is important to review the preconditions for GB that already exist in Ukraine. The first initiatives for implementation of this practice in Ukraine were in the early 2000s by non-governmental organizations (NGO) with the support of donors and international projects (Ministry of Finance of Ukraine website, 2022).

Such partners were UN Women, SIDA, the Friedrich Ebert Foundation and more. Currently, a lot of work to support GB at the different level is carried out by the DOBRE project, UN Women, the National Democratic Institute (NDI), PROMIS and others (Ministry of Finance of Ukraine website, 2022).

An important stage was the period from 2014 to 2020, when the Ministry of Finance of Ukraine, with the support of the “Gender-Oriented budgeting” (GOB) Project in Ukraine, with the financial support of the Government of the Kingdom of Sweden through the Swedish International Development Agency (SIDA), introduced a new budgeting method which call GB (Ministry of Finance of Ukraine website, 2022).

Last time, international organizations have been guided by the principle of the Human Rights Based Approach (HRBA). Its idea is that all cooperation programs are based on support for the realization of human rights set out in many international instruments (Universal Declaration of Human Rights) (UN in Ukraine, 2020). Therefore, Ukraine needed to implement certain changes, including GB, in order to cooperate with international organizations.

This direction of development is expressed in many Ukrainian development strategies. A bright example can be the document “Annual National Development Program”, which is implemented due to the Ukraine-NATO partnership and serves as one of the strategies and requirements for the path of Euro-Atlantic integration and Ukraine’s entry into the NATO countries community (Official Gazette of Ukraine, 2021). It is interesting for this study that points such as №20 (...use of a gender-oriented approach in the budget process...) and №177 (Formation of expenditures for the security and military sector taking into account the needs of women and men) are included in this annual program in 2021 (Cabinet of Ministers of Ukraine website, 2021), and therefore serve as one of NATO’s requirements for Euro-Atlantic integration.

The main legislative foundation for GB in Ukraine was in 2019, and it was presented as the Guidelines provided by the MoF of Ukraine. Since then, local communities and other users of public funds have

faced the issue of gender mainstreaming in the public budgeting (Kolodii et al., 2020). This document regulates GB by taking into account gender aspects at all stages of the budget process and highlighting in the relevant budget documents the focus on ensuring equal rights and opportunities for women and men (gender equality) (Ministry of Finance of Ukraine website, 2022). Gender aspects include various social, economic, and cultural aspects of human life (Kolodii et al., 2020).

After that, during this study, the latest legislation for 2021 was considered, which supplemented and improved the main document the Guidelines of GB from the Ministry of Finance of Ukraine. Following the results of 2021, several normative legal acts in the field of state and local budget management in Ukraine were adopted, related to the transparency of budgets and fair distribution of resources, including gender-sensitive ones. Adopted normative and legal documents aimed at the protection of human rights and implementation of gender equality policy are as follows:

Table 4.1. The legal framework in Ukraine

Normative legal acts	Main goals
Public Finance Management Strategy for 2017–2020 (Order of the Cabinet of Ministers of Ukraine of February 8, 2017, № 142-r)	Ensures the integration of a gender-oriented approach into the budget process of Ukraine, which improves the efficiency and quality of public services socio-demographic groups
Guidelines for the implementation and application of a gender-based approach in the budget process (Ministry of Finance of Ukraine, Order № 1 of January 2, 2019)	Uses to take into account gender aspects in the planning, implementation and reporting on budget programs
Order of the Ministry of Finance of Ukraine № 130 of March 29, 2019 “On approval of Guidelines for the preparation of local budgets in 2019 for the medium term”	Helps to identify quality indicators that highlight the benefits to society from the budget program, including gender equality
Guidelines for assessing the gender impact of sectoral reforms	Determines the direct or indirect impact, as well as the impact of government policy on the status of different groups of both boys and girls, both women and men
Order of the Ministry of Finance of Ukraine “Procedure for assessing the effectiveness of budget programs by the main managers of state budget funds” of May 19, 2020, № 223.	Ensures the order of the process of evaluating the effectiveness of budget programs

Source: based on author’s ideas.

In summary, during 2014–2021, about 30 normative legal acts were adopted in Ukraine, which regulate the introduction of the principle of gender equality in the daily life of the population. Regarding the regulatory framework discussed above, it can be said that it is quite broad, but is more

recommended legislation than coercive. Unfortunately, there are not any new legislation from 2022 regarding gender in budgeting process due to war action and difficult political situation in Ukraine.

If we briefly cover the essence of the implementation of GB in Ukraine, it had the following features. GB is used as an instrument to promote an effective public finance management system with a special focus on providing quality public services to women and men (Ministry of Finance of Ukraine website, 2022). The main components of the GB process in Ukraine are:

- gender analysis;
- appropriate changes in programs and budgets;
- systematic integration of GB into the budget process (Ministry of Finance of Ukraine website, 2022).

Initially, the MoF of Ukraine identified the most relevant budget programs for gender analysis. These include health, youth policy and physical education and sports, education, social protection, and social security. The MoF was guided by the fact that in such areas it is quite easy to identify public services and recipients or users of services, and thus to identify gender gaps (CRB project, 2020).

The principle was to set up working groups or focus groups that did gender analysis and provided their own recommendations on how to improve the budget. Then the already provided recommendations were considered and approved at joint meetings of these working groups with representatives of the MoF of Ukraine and relevant line ministries or other budget managers (CRB project, 2020). Schematically, the process of GB is presented in the Figure 4.1.

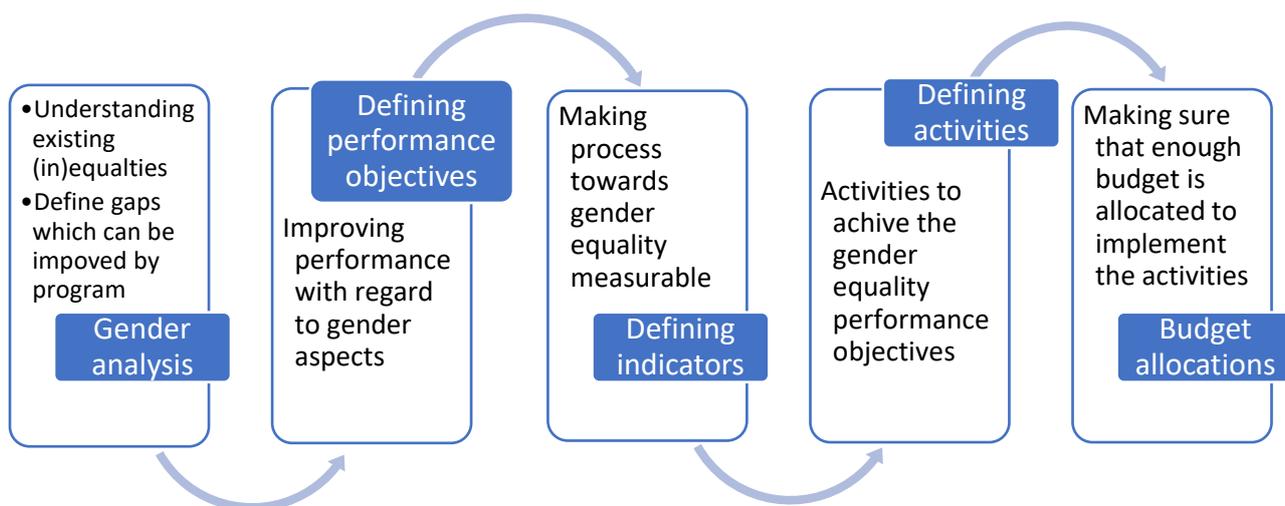


Figure 4.1 The process of gender budgeting in Ukraine

Source: CRB project (2020).

In Ukraine, the process of GB takes place at both the state and local levels. GB projects started with the introduction at the local level. It began in 2014 in Zhytomyr, Ivano-Frankivsk, Kherson, Kharkiv oblasts (region) and Kyiv (Nordic consulting group, 2021). Over the next four years, all other oblasts joined to this program from GB project. Chernihiv, Odesa, Rivne, Volyn, Luhansk and Donetsk oblasts were the last to join the work with GB in 2018 (Nordic consulting group, 2021).

At present, various regional state administrations, separate districts, cities of regional significance and united territorial communities are involved in the work of GB. In addition, it can be noted that based on the number of gender budget analyses conducted, the local level still prevails in terms of spreading the use of this approach of budgeting. However, if we consider the state level, all ministries, the State Statistics Service, parliamentary committees and other main managers of the budget of Ukraine support and provide GB at their state level (CRB project, 2020).

According to the statistics, during 2015-2020, a gender budget analysis was conducted for 118 budget programs financed from local budgets. 60 budget programs have changed (the State Statistics Service of Ukraine, 2021). Thus, nearly half of the budget programs with which the gender analysis was conducted have been adjusted in accordance with gender principles. However, the value of changes in the budget programs is not mentioned in the secondary sources, but I will find out it in the main part of my work during the interviews with the representatives of focus groups.

As noted above, GB has been implemented in Ukraine through programs of funding from international organizations. One of such organizations is SIDA, a Swedish agency that supported and financed reforms in Ukraine in accordance with the Strategy for the results of Sweden's cooperation with Eastern Europe, the Western Balkans and Turkey in the field of reforms for 2014-2020 (Nordic consulting group, 2021). Sweden pursues a feminist foreign policy to promote gender equality and the full enjoyment of human rights by all women and girls. Gender equality is one of the key priorities for Sweden's support for reforms in Ukraine. One of the key elements of the cooperation was the creation of "GOB project" in Ukraine, which has already closed its activities in 2020 and reported to the Swedish agency on the results of its activities. The project budget was SEK 71 million. The main goal of the Project 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"* (Nordic consulting group, 2021: 1).

The results of this project were significant, and GB became widespread in Ukraine (Kolodii et al., 2020). So, in the international reports Ukrainian example of GB considered as one of the biggest by the activity in the world (World Bank, 2021). However, with the closure of this project due to the lack of funding from the international partners, many of the budget managers abandoned GB and

returned to the usual traditional methods (UN in Ukraine, 2020). The reasons for this refusal will be analysed later in the research. In addition to the “GOB project”, Ukraine also has the Decentralization Brings Better Results and Efficiency (DOBRE) project, which is also supported by the international partner, the United States Agency for International Development (USAID) (UN in Ukraine, 2020). Today, the organization’s GB activities are frozen due to a lack of funding from the American partner due to the war in Ukraine.

From other hand, in many government strategies, gender mainstreaming, if it exists, is only at the level of general principles, without specifying accurate objectives. In 2021, the World Bank, the International Monetary Fund, and the European Commission, with the help of the PEFA (Public Expenditure and Financial Accountability) initiative, published an assessment of GB management in Ukraine. They analysed 9 tools of public finance management, including public investment management, service efficiency, reporting, legislative control, and others. According to the gradation from A to D, Ukraine received an average score of all parameters at the level of “D +” (World Bank, 2021).

In conclusion of this section we can say, based on the scores of IO, Ukraine is still at the stage of introducing GB into the regulatory framework, and therefore it can be a reason of lacks significant quality indicators. Ukraine became a leader due to its activity, but in the overall assessment it did not receive the highest results due to low scores of the quality indicators (World Bank, 2021). Why this situation has developed in Ukraine and what role do stakeholders play in this process will be considered in this research.

V. EMPIRICAL FINDINGS

5.1 Inputs for implementation of GB

One of the factors influencing the success of GB is the inclusion of practice in the country's legal framework (Fernández-Shaw, 2019). At present, there are some difficulties with legislative support for GB in Ukraine, which will be discussed below. However, it should be noted that in this input, some experts highlight the support of the government by the MoF of Ukraine and other major budget agencies.

The MoF of Ukraine acts as the main leader of GB in Ukraine, it can be called the initiator of this practice, it was the issuance of legislative recommendations (Guidelines) of GB and the organization of special GB agencies by the Ministry of Finance that initiated the emergence of GB in Ukraine (Interviewee 2).

Such findings are complemented by other studies of budget reforms, which was considered in the literature review (2.1). For example, Forrester & Adams (1997: 480) found that “*the chance of successful budget reform increases if budget executives and program managers support the goals and objectives of the budget initiative and the legislature is involved in the planning process*”. To radically reconcile budget reform with organizational culture increases the likelihood of personal and organizational ownership needed for successful reform. Ownership is key because it provides the basis for successful reform (Forrester & Adams 1997).

We can see from the expert's statement that the support of GB by the MoF of Ukraine is clearly visible. This institution is responsible for implementing GB practice, issuing the basic legal framework for it, and promoting GB at the state and local levels. The Ministry of Finance of Ukraine is one of the key stakeholders in Ukraine, it introduces recommendations on GB, and in joint cooperation with GB agencies, introduces gender practices into the budget process in Ukraine (Kolodii et al., 2020).

During the preliminary research before the interview process, which was covered in section (4.1), it was found that the GB has various legal reinforcements, so from the first glance the stakeholders could rely on such input as a legislative framework, however, the experts during the interviews showed the opposite results, and support already existed ideas in the scientific literature (Downes & Scherie, 2020) that the legal framework is still one of the barriers to the widespread of GB.

The legal framework for GB in Ukraine is for guidance only. Thus, it exists, but does not categorically define this method of budgeting for use by public institutions, so it might have not a big effect on the work of budget managers (Interviewee 4).

The current situation presented that the focus groups for the implementation and providing of GB have been established in all regions of Ukraine, but they conduct analysis of gender budget not systematically and chaotically. A similar situation exists in territorial communities. The main reason of such a situation is the absence of the proper legislation base (Interviewee 12).

From these statements follow the hint to part of the answer to the previously posed question in the Introduction of this master thesis (1.1): why Ukraine is the most active in terms of GB in quantity, but not in quality? We see the picture that the focus groups are widespread and exist almost throughout Ukraine, but they do not work stably, and they exist impulsively. Such nature of the activity does not ensure the smooth and stable development of the practice (Forrester & Adams 1997), which explains the fluctuations in the introduction of GB in the practice of Ukraine.

In order for GB to work systematically, appropriate amendments to the Budget Code of Ukraine are needed. The MoF of Ukraine should recognize GB as one of the components of the financial analysis of services (Interviewee 12).

Firstly, it is necessary to make it (GB process) mandatory at the legislative level (Interviewee 8).

Analysing the above theses of GB experts, it should be noted that each of them sheds light on the main requirement of successful GB implementation. The continuation of this practice primarily requires legislative consolidation of the budgeting method. So far, under the current conditions, GB in Ukraine is only a pilot activity, as it does not force implementation, and everyone has the opportunity to try GB for use. As a result, it remains an open question within the framework of what and why the MoF introduced legislation on gender aspects in budgeting, albeit at a limited level.

The MoF operates within the framework of a strategy to bring Ukrainian budgeting closer to European (international) standards. Such a strategy was prompted by Ukraine's European integration, which was also reflected in the budget reporting (Interviewee 12).

Indeed, the dependence of the MoF of Ukraine on international standards and organizations is confirmed by open sources, there are several European recommendations for improving public financial management in Ukraine (DAI, 2017). In addition, as was discussed in the research context (4), such issues as providing GB are included in the annual national programs, which are implemented

according to the criteria of the Commission of Ukraine and NATO (Cabinet of Ministers of Ukraine website, 2021).

Provided legislation in Ukraine on gender equality is based on international regulations, such as the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the National Action Plan to implement the recommendations set out in the concluding observations of the UN Committee on the Elimination of Discrimination against Women until 2021 (UN in Ukraine, 2020).

It is clear from interviews that IO are interested in increased transparency of Ukrainian state and local budgets, which will ensure the effectiveness and transparency of the use of the provided financial assistance. In Ukrainian practice, we see that the MoF is encouraged by international organizations to introduce GB. However, the question remains open to what extent the Ministry of Finance is personally interested in continuing GB, if there is no funding from IO. Perhaps, this kind of interdependence explains the limited legislation of GB in Ukraine?

GB has declined significantly with the cessation of funding programs from international partners, now only someone at the local level is leaving who want to improve budgeting at their level and understand how effective its will be in the future (Interviewee 7).

From these statements I see the effect which described in the concept of New Public Management, when the author noted that effective management of public processes should be based on business principles (Moore, 1995), which was considered in the literature review (2.1), so now we see that GB can consider as budgeting which was influenced by mentioned paradigm. Any innovation project requires some investment for implementation, which must later justify the cost of its launch (Klingebiel & Rammer, 2014). The expenditures for administration and implementation were identified by most experts as one of the barriers to widespread GB in Ukraine. The stakeholders of GB point out that such costs are primarily caused by the lack of gender-disaggregated information, which requires time and public costs to collect it.

There is a big problem with gender budget analysis when there is no aggregate data to rely on and analyse. GB requires a significant massive of detailed information to determine the gender sensitivity of various indicators, which makes this budgeting practice costly and energy-intensive to use. In Ukraine, there is no specific consolidated data for such purposes, and during the introduction of GB information was limited only to data from local communities (Interviewee 6).

Gathering information for GB is a necessary requirement for disseminating this practice in Ukraine, and this process without allocating money for such a project is possible only with the constant implementation and use of GB.

However, in the future this (data) problem will disappear due to the accumulation of the necessary information in the context of all parts of the budget system. Then the implementation of GB in Ukraine will be possible for more widely usage at different levels of the state budget (Interviewee 6).

The availability of gender-disaggregated data makes it possible to assess the different impacts of policies and programs on women and men (Fernández-Shaw, 2019). In a study of OECD countries, Downes et al. (2017) recognized this as a prerequisite for GB success and stressed the importance of investing in data collection to identify and overcome gender differences.

At the same time, the mentioned study found that gender-disaggregated data are more accessible in some policy areas, but difficult to collect for other areas (Downes et al., 2017). Such findings have been made in a study of other budget reforms, such as Rubin (1990), who found that poor information systems or databases slow down budget execution.

Each subsequent gender analysis of the budget program will be cheaper for the government, and at the same time with each effective gender analysis will release funds that were previously spent inefficiently and will feel the effect of savings and direct these savings for more important governmental goals (Interviewee 6).

So, the above statements and from the literature review (2.1) additionally support ideas in the study that the launch of GB is a project in the public sector, which also requires implementation costs, and its activities have certain social-economic goals, for example, the reducing costs of budget in the future (Klingebliel & Rammer, 2014). In other words, we can call this process the effect of accumulation. So, the question remains from which sources to cover the costs of launching a new government project as GB.

With the support of various international donor organizations, most oblasts (districts) of Ukraine already have experience in developing GB projects (Interviewee 1).

GB is carried out in the framework and with the support of various international projects or public organizations, and in the absence of such funding this practice is not widespread in Ukraine. Today, most of the managers of the public budget who use the gender method in budgeting can be called an activist, because it is done only on their own initiative for the benefit of public welfare without the support of the state (Interviewee 2).

At this stage the question of the future existence of GB in Ukraine should be raised. The following ideas state that the implementation of GB can directly depends on external funding. However, experts determined the lack of this funding in the future.

GB in Ukraine was funded by the Swedish agency “SIDA”, but such funding ended because it was temporary, in the framework of the project. The last funding was in 2020, after which future cooperation in this area is not planned. Another sponsor that funded the “DOBRE project” was the US government, however, they stopped cooperating due to the military situation in Ukraine. Whether it will continue remains an open question (Interviewee 1).

Now we see the picture when stakeholders of GB directly depended on the sponsorship of international organizations. Such ideas are so linked with the institutional theory, where processes are considered, and guiding principles of social behaviour are derived (Scott, 2004). However, is there only one limited linkage, only between MoF and the international organizations, in the Ukrainian practice of GB? This answer should be found later.

Based on the external situation, Ukraine should focus on other factors for independence from IO. The reason for this is the lack of clarity on when the international partnership will be renewed on this issue. At the same time Ukrainian public authorities should look for other sources of funding. This position will allow GB in the country to be improved without wasting time for waiting on the international funding.

5.2 Activities of stakeholders to ensure GB process

A thorough study of the GB activities will help to better understand the stages of the processes that hinder the best results and the key points on which the stakeholders pay more attention. At this stage of the research, the ideas of stakeholders who directly conduct GB in practice, not only have a role as “controller” or “observer”, will be highlighted. The question of what goals they have, what problems they face during the time of achieving these goals, and what results they have will be further covered.

The research context of this master thesis (4th section) covered the model of how the process of GB in Ukraine was established in the initial stage of implementation and serve as a plan for further actions. It consists of 5 stages as a gender analysis, identifying areas for improvement and its indicators, determining what actions need to be taken to implement the idea, and last but not least, the allocation of public funds for such activities. However, during the interview experts noted that

not the whole cycle takes place in reality. In other words, in practice, not all stages that were planned at the beginning of the project were implemented by stakeholders.

In practice of Ukraine, GB is usually limited to gender analysis of budget programs with certain recommendations. However, not all recommendations have further implementation and enforcement of these ideas (Interviewee 4).

Another limitation of GB in Ukraine compared to the theoretical basis is that Ukrainian experts analyse only government expenditures, without focusing on government revenue indicators and the gender component in them (Interviewee 7).

This feature of Ukrainian practice is associated with limited data and financial resources, which will be discussed previously (5.1) in this research. As it was mentioned the process of gender analysis of budget takes a lot of resources to conduct a quality budget analysis. The introduction of GB in the budget process of Ukraine in the initial stages due to the need to have a significant array of detailed information. In the future and with the accumulation of relevant information in the context of all parts of the budget system, it is possible to introduce the method of GB in all planned directions (Koliada, 2019).

Many civil servants describe the practice of GB as extremely time-consuming, costly and energy intensive. In fact, if you look at only one stage in practice such as gender budget analysis, it requires from 1 to 3 months of working of the focus group, consisting of 10-15 experienced budget specialists to consider and make recommendations to only one budget program (Interviewee 4).

In practice, a team of experts, consisting of gender experts and experts in the field under analysis, works on gender budget initiatives. An obligatory component of such activities is conducting a gender budget analysis - based on its results, experts offer specific recommendations (Interviewee 10).

This cost of time and resources is understandable, because GB, in theory, cannot be applied in a standard, automatic and massive way at the same time. This practice requires an individual approach (Ivanina et al., 2016). Therefore, each budget program should be considered individually with a group of GB experts and experts from a particular budget program who understand the program environment. The example of approximate costs for estimating of a 1 budget program is highlighted in Appendix IV.

During the analysis, an important issue for gender experts is the adequacy of available services to the needs of citizens - men and women of all ages (Interviewee 11).

The easiest example for understanding is the one of Ukrainian oblast (district) gender budget initiatives in the field of landscaping (in terms of children's playgrounds and sports and play complexes in terms of meeting the needs of all gender groups in the city in quality leisure). At first glance, playgrounds are gender-neutral in terms of the needs of boys and girls. However, from the point of view of meeting the needs of families with children, there are no costs in the budgets for the construction of playgrounds to consider the needs of parents of preschool children. Adults (moms, dads, grandparents, etc.) must accompany children under 7, so the playground must include benches for parents. This is the reason for the additional costs and the need to make appropriate decisions. Such examples exist today in the fields of education, health care, physical education and sports, social protection, employment, etc. (Interviewee 11).

This example shows that in order to effectively implement GB, professionals need to be well-versed not only in gender aspects, but they also need to understand the specifics of the environment in which they work. Therefore, it is clear that the process of GB is quite expensive for administration, because it requires a large group of specialists from different fields of governmental activity, and who are also aware of GB.

A similar situation was observed during the implementation of GB in Austria, which was considered in the literature review (2.1). In this example, GB also began with individual cases, which were implemented by a group of specialists, but over time, such special groups already existed only for the monitoring function, because the process of GB was established (Klatzer, 2004). Totally the Austrian project, which calls "Gender Fokus", had the investment of EUR 495,900 from European Regional Development Fund during the 2007 – 2013 years (European Commission, 2013).

Thus, it may have been concluded from the example of Austria that Ukraine can expand the practice of GB with further stakeholders' support in the country. And the administrative costs of maintaining a large focus group will be secondary to their oversight function in the future.

In addition, it is worth paying attention that such costs during the providing the GB are caused not only by the individual approach of budget managers, but also by the fact that there is an issue such as the lack of necessary gender information, which was highlighted in the previous section (5.1).

At the same time during interviews, it was highlighted GB practice in Ukraine has been implemented through various reforms. According to experts, GB cannot exist separately in Ukraine, and its implementation requires other reforms that will contribute to the development and relevance of GB.

In my deep conviction, the success and relevance of GB in Ukraine relates to the transition to the program-target method in the budget process, medium-term planning, and decentralization reform (Interviewee 2).

On the other hand, we can say that these reforms are not only a driver for GB, but also the existence of GB depends on their successful implementation. This feature increases the dependence of the functioning of gender budgeting on various indirect factors.

International practice shows that such practice is relevant not only in Ukraine. International experience shows that most OECD countries do not yet directly implement GB, but almost all of them (90%) use different tools to ensure gender equality. The inclusion of GB in all stages of the budget process is carried out in Belgium, Austria, Finland, and Sweden, as well as more locally - in Berlin and Vienna (Downes et al., 2017). In Ukraine, such a process is highlighted by the inclusion of gender aspects in the program-targeted method, as the part of performance budgeting. The similar approach as in Ukraine is used in Finland, Austria, and Sweden (Downes et al., 2017).

During the interview, the experts noted their opinions on why GB appears in Ukraine in the highlighted way.

Gender analysis of the budget in Ukraine is conducted within the program-target method and is designed to strengthen the validity of costs and identify opportunities for savings. The use of the program-target method in Ukraine has several certain disadvantages, which has been confirmed in practice. And GB is one of the additions to this method of budgeting, which helps to increase the effectiveness of the program-target method, improves the achievement of certain social indicators. During the time of using GB, it became clear that the combination of two methods, to cover the disadvantages of the program-target method, is the more effective and appropriate decision in the Ukrainian case (Interviewee 4).

Another expert also confirmed the need to supplement the program-target method with some newer budgetary tools, such as GB. The expert's view demonstrated the importance of this practice through an example from a gender budget analysis.

...we conducted this budget analysis on the basis of the authority of the Ministry of Defence of Ukraine. During our research, it was found that the cost of military clothing is included in the budget only for the purchase of men's clothing. However, more than 15% of women from the total number of militaries served in Ukraine at the time of conducting of this research. Although the purchase of clothing took place to cover the needs of all servicemen. So, our military women received a male military uniform, which was large, uncomfortable for them,

and maybe even not safe, based on their type of activity. After that, amendments were made to the budget of this public institution with the indication of gender peculiarities. Thus, in this case, GB has improved the quality of public services, at the same cost, only through the distribution of public spending, so complemented the program-target method which was already used (Interviewee 6).

Thus, in this situation there is an effect not only of supplementing and better usage of the program-target tools by implementing the GB, but in future there will be a situation where reasonably saved funds through GB method can be used to achieve other important social-economic goals. In other words, the inclusion of a gender approach in the program-target method helps to ensure the optimal use of limited budget resources to achieve maximum efficiency and quality of state services. And the experts № 4 and № 6 confirmed this.

Gender budgeting is considered as the part of the program-target method in Ukraine at the governmental level, but budget managers also link it with participatory budgeting.

In Ukrainian practice, GB is also closely intertwined with participatory budgeting when used by local civil servants (Interviewee 11).

Many government activists who implement GB on their own initiative use it and its main components as part of participate budgeting. This process occurs through the social components of these budgeting methods. Therefore, civil servants often attribute participatory budgeting to the implementation of GB (Interviewee 9).

In theory what was considered in the literature review (2.1), gender and participatory budgeting are different in terms of implementation methods and activities. These two methods of budgeting have the same goal as providing a social component in budgeting, but the methods to achieve the mentioned goals are different (Mader, 2018). Therefore, as an additional confirmation of the previously submitted ideas, it should be added that in this case it is also confirmed that the indicators of the use of GB are slightly inflated in Ukraine. Due to the fact, not all government employees separate GB from participatory budgeting during budget activity.

During the research it was clear that in Ukrainian practice GB is often used as an auxiliary element to another type of budgeting. Therefore, in some interviews this aspect was emphasized. In this direction, the negative side of GB and the non-perception of this type of budgeting by civil servants is very clearly highlighted.

In order to cover the significant costs of the implementation of GB, budget managers are trying to divide these costs with other social methods of budgeting. This overlaps the costs of

new budgeting methods, and thus reduces their cost in implementation and future usage (Interviewee 10).

Following that, GB is also associated with decentralization reform in Ukraine. Some experts point out that the decentralization reform has led to the development of GB and, if it exists, further implementation of GB is possible. This pattern is explained by the greater relevance of GB at the local level than at the state level.

Gender budgeting is used better at the local level than at the state level. One of the reasons is the “closeness” of local authorities to understanding the real needs of the population (Interviewee 4).

Based on previous statements, GB cannot be a short-term practice for effective functioning. This process should be stable in the long run. Therefore, civil servants determine that GB should be implemented in combination with medium-term or even long-term planning in budgeting.

Analysing the activities of GB in Ukraine, we can conclude that it is almost impossible to see the results of GB in the short term. Therefore, this practice should focus at least on the medium-term period (Interviewee 9).

Such an implementation in the framework of mid-term planning will allow for the real results of GB in Ukraine, but this issue is related to the introduction of the necessary legislation in Ukraine for gender budgeting which was already highlighted (5.1).

From the above statements and ideas, we can see that GB stakeholders need significant resources to carry out their work, but the question remains, what are the requirements for GB specialists for the qualitative implementation of such practice? GB also requires highly qualified specialists in this field.

Even specialists who are ready to apply a gender approach to the distribution of public funds on their own initiative do not always understand how this should be implemented in practice. According to many budget experts, the recommendations provided by the Ministry of Finance are imperfect, confusing, and incomprehensible, which does not help them in their work during GB (process). Employees lack institutional support or explanations and practical knowledge in the field of gender issues (Interviewee 3).

Budget institutions are the most important source of empowerment and institutional support, often providing line ministries with training and experience to implement gender analysis is required (Pérez Frago et al., 2018). 12 OECD countries with a GB initiative at the government level, training and capacity building provided by Ministries of Finance to agencies that carry out gender analysis (Downes et al., 2017).

There is also a need to strengthen the capacity of budget managers to conduct gender analysis of their budgets (Interviewee 11).

“If the people who hold the wallet and allocate resources do not apply the gender lens to budgets, the impact will be low” (Coovadia & Kaplan, 2017).

Previously, the Ukrainian Project “GOB in Ukraine” was engaged in training and conducting master classes on gender analysis of the budget (Ivanina et al., 2016). However, such a project is currently closed, and some civil servants can adapt GB into practice by their own vision. The example of deeply understanding this statement and such activity will be presented below.

While studying gender analysis and gender-responsive budgets in Ukraine, I came across the interesting case. This was the budget of one of the kindergartens in the Zhytomyr region, which was indicated as a gender-responsive budget. However, after a deeper analysis, it became clear to me that the specialists who drafted this budget only indicated the number of girls and boys in this kindergarten. There were no further calculations and gender considerations in this budget. It is a mistake to call such budgets a gender-responsive, because such information in the budget does not affect further budget processes, and therefore nothing will change in the lives of boys and girls in this kindergarten (Interviewee 8).

Having heard about the existence of such examples in practice, I realized that the level of prevalence of GB from statistical sources can be extremely incorrect, and the reality may be completely different. Therefore, projects such as “GOB in Ukraine” are necessary for the existence of training and promotion of GB. Such projects can provide a thorough understanding for civil servants about the specifics of such new budget methods, and in turn they will provide high-quality gender-responsive budgets that will influence the population.

Ideas of experts are confirmed by scientific literature (2.3). Tyer & Willand (1997: 209) report that professional organizations often “*continue to nurture change and advancement in budget presentation and financial reporting*”, which may explain the slow but steady adoption of the principles of budget reform. This trend is also observed in Ukraine what were understandable during this research.

Professional training of employees on proper gender analysis of budget programs took place within the framework of the similar projects as the “GOB project”, which are closed now. That is, we can understand that similar projects are needed in Ukraine (Interviewee 3).

The educational training is also important because such activities will not only improve gender budgeting in the future, but also ensure the sustainability of this budgeting method.

There is a risk of reducing everything to a formality. The main reasons are the presence or absence of competencies of specialists who know how to implement GB, and the presence or absence of the political will of management to apply to GB (Interviewee 5).

On the other hand, there are other additional factors that also indirectly effect on GB, especially the awareness of civil servants.

We understand the risks, such as staff turnover among civil servants, possible change of priorities, etc. (Interviewee 10).

Such indicators are very difficult to influence because the following risks are an integral part of any project (Laurence, 2013), so this should be considered in the initial steps of planning the implementation of project as GB (Project Management Institute, 2017).

Analysing the above parts of the Empirical findings, it can be presented in the form of the illustration that summarizes the information provided and gives a clear answer that shaped the activities of stakeholders, as those who carry out GB in Ukraine. The following ideas are presented in the Figure 5.1.

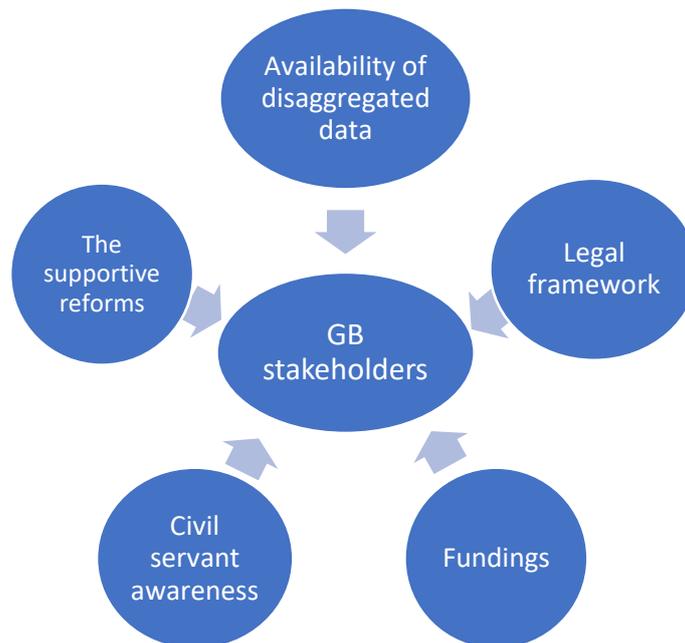


Figure 5.1 The factors that have influenced on the key stakeholders' activity of GB in Ukraine

Source: builds on author's ideas.

5.3 Assessment of outputs by stakeholders

The next step is to determine how this practice was perceived by the main users of budget funds as one of the main stakeholders of GB, and what outputs they had from this activity. As the political and social perception of any practice is an important indicator of both the effectiveness of its existence and an influencing factor its further development (Christie & Thakur, 2018).

Each expert singles out the issue of perception of GB among civil servants in different ways during the interviews. The highlighted question is not clear throughout the main stakeholders of GB. On the one hand, there are specialists who estimate the perception quite positively and highlight the success of gender agencies such as “GOB in Ukraine”.

In my opinion, GB has started to be used, but expert support is still needed to make this practice sustainable (Interviewee 9).

This issue is already being discussed in society; the barrier of its negative perception has been overcome. The government no longer perceives the population as a “grey homogeneous mass”, there is an understanding that we are all different and our needs are also different. The next stage is to be reflected in the amount of budget funding (Interviewee 4).

As the GB existed at different levels in different institutions, resistance to the introduction of this practice has been overcome. Thanks to the “GOB in Ukraine”, a large number of cases have emerged, an evidence base for the existence of gender gaps in Ukraine in all areas (Interviewee 7).

Summarizing the above ideas, there are lots of positive feedback on the dissemination and perception of GB in Ukraine. The one thing that is clear in this direction is that most civil servants have a good attitude and desire for GB implementation, but do not have all necessary inputs for such projects. Other experts have looked at this issue more critically and see a lot of rejection of GB.

The broad masses of the civil servants are still perceived negatively by the mention of anything that contains the word “gender” (Interviewee 2).

While many budget managers do not see a difference in the use of funds according to the needs of women and men, it can be considered that the funds are not used effectively (Interviewee 5).

In this case, it should be noted that the masses do not deeply understand the essence of GB. This method of budgeting is not aimed at protecting and allocating only certain groups of the population but ensures a fair distribution of public funds and analyses all segments of the population (Downes,

2017). Gender stereotypes, the still limited understanding of the gender approach to budgeting by public authorities such as the Ministry of Finance of Ukraine are among the main problems in implementing the GB model (Karpych & Miedviedkova, 2021).

After conducting this study, I came to the conclusion that, perhaps, the name of “gender budgeting” should be interpreted as more favourable for the Ukrainian mentality. For example, this type of budgeting may be called “social budgeting” in Ukraine. However, the question arises that with such reform, Ukrainian budgeting will be detached and not systematized with the international budgeting standards and system. Therefore, in this context, I would like to emphasize the need for further educational activities to spread the ideas of GB and overcome the widespread public perception of this practice. Next, it is important to understand how budget managers see GB from the point of relevance in the budgeting process.

Not all local governments understand the benefits of GB, they are not always ready to spend time and effort through the frequent “manual” distribution of budget funds in this practice or the habit of working “as before” (Interviewee 9).

Due to the fact that in practice it was felt that GB requires significant financial and human efforts to implement and support it at all stages of the budget process. However, the results of GB do not give rapid growth in the social or economic sphere. Based on this, there is a big question from budget managers, is it rational to use this method at all? (Interviewee 5).

The ideas of this statement remain ambiguous. On the one hand, civil servants should try to break away from the old methods or try to improve them because they see that old budgeting methods are not perfect. On the other hand, it is not yet clear whether new types of budgeting are needed, which require significant costs and energy. Time-tested budgeting methods may be more relevant, especially in times of crisis or budget deficit (Lee et al., 2012).

Innovations in budgeting try to cover the shortcomings of the old budgeting methods (Khan, 2008). The only thing that remains unclear is whether GB is the method that will help Ukrainian practice cover all its needs. At the same time, will the results of GB be able to cover all the costs required for its implementation? The answer on this question will influence in the perception from the main users of public funds. On the other hand, some experts pointed out that during the protracted economic crisis, difficult political situation and war, GB lost its relevance.

In the context of the pandemic and economic recession, this issue has receded into the background (Interviewee 8).

However, during interviews experts shed light on the idea that it should be considered GB can be used effectively during the rebuilding of economy process. In this context, GB will remain relevant when used effectively, due to the possibility of improving economic performance combined with budget transparency, which is an integral part of the post-war period. According to this master thesis, through careful long-term planning and the identification of additional funds in the budget, which allows to achieve GB, this technology is relevant for use in public management system.

During the research, I tried to find out what turns budget managers away from GB, apart from the behavioural aspect such as a habit of working “as usual” or a lack of understanding of the relevance of the gender practice in budgeting. Surprisingly, experts combine this issue with another positive consequence of GB in the public budget as increasing budget transparency, but not everyone estimates it as “a positive effect”.

GB technology promotes accountability, transparency, and efficiency of management procedures (Interviewee 8).

Increasing budget transparency is a positive phenomenon for statistics and in general. However, in practice, such consequences do not evoke positive emotions in all civil servants for obvious reasons (Interviewee 5).

I think any social budgeting practice can be used for political manipulations. However, the GB provides for a transparent distribution of budget funds, which significantly reduces the scope for manipulation (Interviewee 12).

Therefore, it can be assumed that the negative perception of GB is related to the corruption component, which unfortunately may exist in the process of public budgeting, but it is difficult to say the size of such activity, and this was not indicated as the aim of this research.

5.4 Outcome and impact of gender budgeting in social-economical changes

From the previous section it is clear that the stakeholders who conduct a gender analysis of budget have different attitude to this method and project accordingly. The position of those stakeholders who have tried GB and have a negative attitude towards it is already clear. They encountered a number of problems during the proceedings and could not see certain results because the results did not fully match their goals. The next step is to find out what results were seen by those stakeholders, managers of budget funds, who consider the practice of GB to be positive, which helped to achieve their desired results.

Stakeholders who are only involved in the implementation of GB and do not have access to the allocation of public funds in the early stages of the budget process, will highlight the many consequences of GB, which are the benefits of this process.

Thanks to the tools offered by GB, it is possible to solve several tasks: to improve the quality of services for the population by targeting budget expenditures on specific consumers, increase policy efficiency and greater accountability of government agencies, improve laws and policies to address existing gender issues, increase the pace of economic development of territories taking into account more efficient use of available resources, monitor the achievement of political goals and statements on gender equality (Interviewee 11).

The main idea of any new method of budgeting is to improve the existing budget system, which in a more global sense will improve the quality of provided public services while at the same time of saving public resources (Ekholm & Wallin, 2000). This is the understanding of GB of specialists in Ukraine, which they highlighted during the interview.

GB helps to create a system of service formation based on people's needs (Interviewee 5).

It (GB) is needed for everyone to get exactly the service they need. This is true, because we have already paid for the services provided by the state, and therefore we have the right to demand their availability and quality (Interviewee 7).

In other words, based on the following statements, GB is better than other methods allows to understand the human needs in combination with the analysis and decision-making of how exactly these needs can be met by the government.

Such views should be emphasized that the state in the modern world often acts as a provider of public services in many scientific concepts, such as “New Public Governance” and so on (Pereira & Ckagnazaroff, 2021). Therefore, based on the words of experts, I would include GB as one of the tools for implementing ideas from “New Public Governance”, which is further confirmed in the literature review (2.1) of this master thesis.

In practice, it often turns out as in an old anecdote about a man who deceived the tram conductor. He bought a tram ticket and did not go. You need to stop cheating yourself. If we are not satisfied with the service provided, we need to look more critically at the reasons that lead to this (Interviewee 10).

In addition to the principles of GB as a mechanism for introducing high quality services to the population, experts have identified GB as a tool to help find inefficient usage of budget funds.

In practice, there are many problems that need to be solved, and therefore find money in the budget. This should not be a chaotic “patching hole”, but a careful planning process. Perhaps, therefore GB technology is often used in the period of public management reforms (Interviewee 6).

Due to its budget orientation, the GB strategy can combine the policy-making process with the budget-making process (Interviewee 8).

In other words, these results are achieved as follows by identifying unfairly distributed budget funds, budget specialists release free public funds and direct them to other more priority purposes. So, it turns out that the previously raised issue in the section (5.2), that GB requires significant investments, makes sense, but reduces its importance. Because with the effective use of this budget instruments, GB reveals new unused financial resources, and therefore can cover their administrative costs or other social goals.

These statements are confirmed in practice. Because there are no special funds in Ukraine that finance GB ideas, at the same time such initiatives sometimes implemented in the practice.

At present, there is no real redistribution of public funds according to the needs of women and men (Interviewee 3).

Therefore, it is clear from the example of Ukrainian practice that public reforms can exist without external funding, only at the initiative of stakeholders.

As a social type of budgeting, GB will have a significant impact on social indicators. With this method of budgeting, it is possible to reduce unemployment or increase living standards (Himmelweit, 2002). Such results of GB were proven by experts' examples.

The problem for many small towns is the large number of unemployed young people and women. At the same time, as a rule, vocational education institutions provide services mainly to men. Gender budget analysis conducted in one of the cities of Ukraine showed that the share of women studying in such institutions is 3-4 times less, as services are provided in the main area - construction. At the same time, according to the employment agency, 75% of the unemployed are registered. This approach to the provision of retraining services not only does not meet real needs and, in turn, increases unemployment, but also deepens inequality between men and women in the labour market (Interviewee 6).

This example shows that GB should focus not only on the interests of women and men, but also on the different needs of young people, citizen of rural or urban areas, etc. (Ivanina et al., 2016).

Every citizen makes their contribution by paying taxes in the country, i.e., every taxpayer has the right to the proper quality of public services at the price of paid tax contributions (Spicker, 2009). Of course, many factors must be considered in this case because the provision of a particular service is regulated, funded from the budget, but provided by a specific person (Spicker, 2009).

GB is designed to find a “weak link” in this process. Only with such an approach it is possible to achieve changes that can balance the interests of representatives of different groups of the population, and thus improve the living standards of everyone: women, men, girls, boys (Interviewee 5).

Everyone fills the budget as a taxpayer, and at the same time we are all consumers of budget-funded services. Most of these services are equally of interest to both women and men: for example, the quality of roads and utilities (Khalifa & Scarparo, 2021). At the same time, there is a need for a differentiated approach to budget planning, as the needs of men and women are often different. It is the technology of GB that makes it possible to assess such needs and make appropriate proposals to the budget (Khalifa & Scarparo, 2021).

The purpose of using GB in Ukraine is not to single out and protect certain groups of the population, but to distribute the money fairly between them (Interviewee 4).

GB does not single out women as a separate object for this budget practice (Khalifa & Scarparo, 2021). Gender analysis of the budget takes into account all groups of the population, so in theory, every citizen should feel the positive impact on quality of life after the following budget method (Khalifa & Scarparo, 2021).

The concept of “gender budget” is based on the idea that budget revenues are generated from women and men, and therefore budget expenditures should be distributed among women and men according to their specific needs. This is especially true in the context of local budgets, as they are directly related to the interests and needs of local communities, and therefore must address them. (Interviewee 12).

During the interview process, I heard quite a good example of incorrect usage of GB, which can truly present highlighted above ideas.

I found an interesting example of the budget of one of the orphanages in Ukraine. This budget positioned itself as a budget with a gender component, but during my detailed study I came to the conclusion that the calculations for the distribution of funds between boys and girls are based on the principle of division into two. In other words, an equal part of the funds is allocated to both boys and girls. This principle is relatively fair. It cannot be applied to all

aspects of life. For example, girls need more funds for personal care due to physiological differences. Therefore, for the purpose of GB, take into account all human aspects and reflect this in the public budget (Interviewee 7).

During this interview, the expert 7 shared with me a well-known image that he/she often uses in his/her trainings on GB among civil servants. This picture is presented in Appendix V, because, in my opinion, it best shows the essence and idea of GB. It is the idea of equal distribution of budgetary resources that does not mean fair distribution of funds inherent in GB. At the same time, as mentioned earlier, GB covers all segments of the population and does not oppress others.

Finally, it should not be assumed that every gender budget analysis will have such an impact and consequences. GB is an individual practice, so it will manifest itself in each case differently.

Changes related to the implementation of the GB do not necessarily involve a reallocation of resources. It can also be aimed, for example, at improving the quality of such resources, which may require increased budget allocations, or may be aimed at changing the procedures for preparing and implementing public policies and programs, and such activities are not directly related to funding. GB requires individual decisions (Interviewee 8).

VI.DISCUSSION

6.1 Theoretical contributions

In the Empirical findings, the project of GB in Ukraine was reviewed at all stages of its activity, from the implementation and setting of goals to the evaluation of the obtained results. This process was studied through the prism of the main stakeholders as participants in the process, who were identified in the theoretical part of this master thesis as the main driver of this practice (2.3). Based on the obtained information in the Empirical findings, the Figure 6.1 was built and highlighted how key stakeholders of GB are interdependent with each other in Ukraine's example. Following that, it is possible to find out how their relationship is reflected in their goals which are then implemented in the relevant activities, outputs, and outcomes of GB. The Figure 6.1 serves as the supportive illustration tool to understand the stakeholders' goals and deeply answer for main research questions.

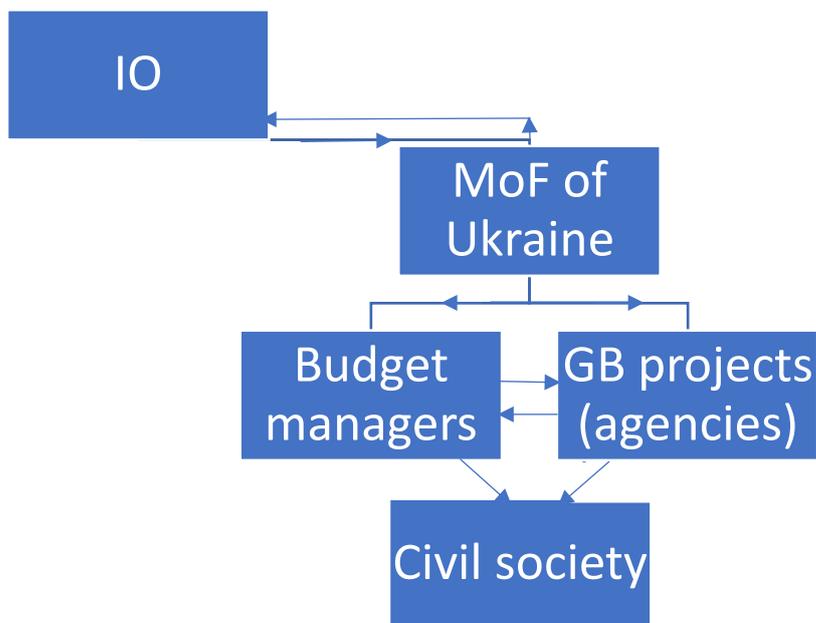


Figure 6.1 Relationship of the stakeholders in gender budgeting in Ukraine

Source: builds on author's ideas based on the Empirical findings (5).

This relationship begins with the MoF of Ukraine, it is motivated by international organizations to create an effective and transparent budget system in Ukraine. So, the Ministry of Finance creates conditions for the introduction of GB and provides a certain legislative framework for the justification of this budgetary practice in the public authorities, and together with the financial support of IO creates projects of GB, which deal with the implementation of it in practice, together with budget

managers conduct gender analyses of the budget and provide additional specialized education on GB among civil servants.

In turn, the Ministry of Finance is interested in a large number of activities related to GB for the better performance in the report for donor organizations that require the effective use of provided financial help. The quality of the performed activity remains in the second place in such situation because it is more difficult to estimate in implementation process. It requires huge numbers of activity from GB projects, which together with budget managers, are trying to become the GB benchmarks.

At the epicentre of such an environment of changes are the budget managers who directly carry out GB, and whose work was significantly affected by such changes. Civil servants who are directly involved in the budget process are divided into two categories. Some, even before the introduction of GB at the governmental level, felt the imperfection of the existing traditional budgeting methods, saw their obsolescence, and wanted to improve the budgeting process in line with current realities. Therefore, they perceived the proposed innovations as a response to modern challenges.

They began to fully experience GB in practice, interact closely with GB projects, and attend educational events or courses to strengthen their understanding of the following practice. In the results, they saw clear positive changes, but most of them recognized it as “a small step forward” for changes. Unexpectedly, after the end of the GB projects as pilot projects for fundings, this group of civil servants continued to use the tools of GB in their activities, although this practice was not and is not mandatory by legislation, it only exists as a recommendation and one of the options for budgeting.

Among the experts of the interviews, it is noticeable that after the end of GB projects, such budget managers demand its continuation and greater legislative consolidation of gender practices in Ukrainian budgeting. Following that, such budget managers became the proof that GB in Ukraine does not have a strong dependence on international funding and will function almost in the absence of it, even if the numbers of activities from GB projects are reduced.

In practice, budget managers began to almost finance GB independently, covering its costs at the expense of other programs, such as participatory budgeting or decentralization, etc. They shared the costs between them, and some argued the expediency of such a process due to the fact that, for example, GB is more suitable for local authorities and should be only at the local level and financed as one of the parts of the decentralization reform.

I am not able fully support such statements of some experts, due to the fact that decentralization reform is still in the process of implementation in Ukraine (Ministry of Finance of Ukraine website,

2022). Consequently, social processes cannot depend only on local communities in isolation. This process in Ukraine today is interconnected between the state and local levels and needs support from every level of government (Zahidna & Petryshyn, 2022). Therefore, it is impractical to single out one of the levels as more appropriate for GB.

It should be noted that such a process of savings cost by combining GB thought other reforms of public finance management among Ukrainian civil servants was considered in a different light in the scientific literature (2.1). Scientists call this process of the gradual introduction of GB through other parallel reforms in the management of public finances as a key to higher efficiency and long-term results (Budlender et al., 1998). In this case, scientific statements were confirmed in practice, but civil servants saw this process from a slightly different angle.

If we compare the theoretical review of the necessary inputs and resources for the successful implementation of GB (2.1) and the information obtained during the research, we can say that the information was confirmed on all points of inputs, however, one more input was discovered as sufficient funding of GB as the public projects, importance of which were omitted in the scientific literature. Previous research has focused more on how the GB helps to better allocate resources (Budoo-Scholtz, 2022), but missed the point that such projects may also require additional funding, as the case of Ukraine has shown. And the task of the GB stakeholders is to build activities in such a way that these additional costs are covered by such an GB effect as the allocation of new financial resources. It is also important for this point that the amount of new resources revealed during the GB process must exceed the initial costs that were envisaged by the project, so that the functioning of the GB makes economic sense.

Therefore, this study complements the previous ones in the direction of inputs for successful implementation of the project in the public sector such as GB, and in the future the Figure 2.2 should be supplemented with “Fundings” item in the column “Inputs”.

The second group of budget managers saw the negative in changes in their usual budgeting work. For someone, behavioural motives played a role here, such as the habit of working “as usual” and unpreparedness for any innovations or changes, others hesitated on the question of how relevant new budgeting methods are, when the old ones still work and do not require additional costs. In addition, there were also those for whom GB was contrary to personal goals and motives because GB complicates the corruption component in the budget process.

The following issue is debatable, but the main thing is to add, in my opinion, that there would be no need to introduce new budgeting methods, provided that the old methods work perfectly. That is, new budgeting methods should be introduced only if it is necessary. In the case of GB, it is clear from this

thesis and expert opinions that Ukraine’s budget system needs new budgeting methods, and GB can be a harmonious complement to the Ukrainian budget system. The main thing in this case is the correct interpretation and use of this method in practice, which will consider the Ukrainian cultural and economic characteristics of the country.

Summarizing the interaction between the main stakeholders in GB, the Table 6.1 was compiled that outlines the main inputs, activities, and outcomes of each stakeholder at different stages of GB. The Table 6.1 highlight what was the contribution of each type of stakeholder at different stages of the project, as determined by the ToC.

Table 6.1. The stakeholders’ role in gender budgeting in Ukraine

Stakeholders	What did they want from GB?	What inputs had them to achieve goals?	What did they do in the process? (Activities)	What did they get as a result? (Outcome)	Has the goal been achieved ?
IO	Increase the transparency and efficiency of the use of public funds	Financial resources	Funded GB projects and required reports from recipients of financial help	An example of GB in Ukraine as one of the most successful in terms of activity (World Bank, 2021)	By half
MoF of Ukraine	Improvement of the budgeting system based on the recommend. of IO, clear performance indicators for the activity report	Legal force	Implementation of relevant legislation and GB projects	High indicators of activity, wide spread of GB in terms of use, but low indicators in terms of the quality of gender budgets	By half
Budget managers	New methods of budgeting that improve the quality of work	Data base	Began to use GB in practice, interact closely with GB projects, attend educational courses	Called it “a small step forward” regarding the introduction of the GB, saw the importance of the GB and its results	By half
	A desire to work “as usual”	Data base	Tried to find out the relevance of GB	Saw a significant number of obstacles to implementation	Achieved
GB agencies	Introduce GB at all stages of the budget process, clear performance indicators of GB to highlighting in the activity report	Professional knowledge in GB	Introduced GB in the country, developed a gender analysis of the budget, conducted educational activities and research	Felt some resistance among budget managers, at the same time the support for their ideas among other civil servants, showed great performance in the report	By half

Civil society	High living standards among different segments of the population	Tax contributions	Participated only at the level of the object of research of the projects of GB	Only a few know about GB, it was not felt by them	Not achieved
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Source: built on the author’s ideas, based on the Empirical findings.

From the highlighted table 6.1 we can see that not all stakeholders achieved the set goals or had only limited results, so in the Table 6.1 was put that they achieved only half of success. Surprisingly for research, however, we can say that the goals of only those stakeholders who were not interested in GB are fully satisfied. Such a position can be argued by the fact that GB is still at a recommendation level for usage, and therefore, nothing forces this group of stakeholders to use this budgeting method as they wanted it before.

Looking at the goals of stakeholders who are interested in GB, their wishes are as a mix of the ideas of social results with the results of economic efficiency. Such ideas were previously considered in the literature review (2.1) and supported by experts in the Empirical findings (5.4), and it was noted that these ideas are embedded within the concept of NPG (Pereira & Ckagnazaroff, 2021). So, this question in the literature was confirmed by this study.

The latter remains to clarify whether the population felt the changes that occurred due to GB activity. Experts determined that GB brought socio-economic changes. However, the majority of the population still does not aware of GB, its features, etc. If this method had an effect, the population does not realize that such an effect was caused by the investigated method of budgeting.

In general, we can say that the main impact presented in the last stage of the ToC (2.2), the improvement of the standard of living of various population groups, which was expressed in the civil society as one of the stakeholders, was not achieved. The stakeholders as a population were not involved in the process, and as a result did not feel any changes because they are not familiar with GB and its existence in the country.

However, the academic literature (2.1) considered options when society is not actively involved in the budgeting process, but is only an observer (Quinn, 2008). This option is more acceptable to the Ukrainian example of GB. Only for Ukrainian society to truly become “an observer” of the practice or even its “critic”, it is necessary to raise the level of awareness about GB in Ukrainian society.

Instead, in the case of Ukraine, scientists played an important role, and academic research also included them in the citizen groups of GB stakeholders (Quinn, 2008). However, Ukrainian practice scientists were more related to the group of gender agencies, since they worked within the framework

of gender agencies and during close cooperation developed a further strategy and conducted educational activities on GB.

Based on the presented information, two conclusions can be drawn. The first one is the project activity was not right chosen regarding the direction of introducing GB in the country because there is an absent proper legal basis for conducting the different type of activity. Such direction as it existed during this investigation period was not felt by the main consumers of public services, the population.

Secondly, it should be noted that at the beginning of implementation, each of the stakeholders had personal goals regarding GB, and their activities and results already depended on it. In not all cases, the personal goals of some stakeholders coincided with the goals of other stakeholders, which affected the deterioration of the results. In other words, not all project stakeholders supported the development of GB in Ukraine, but on the contrary hindered the full implementation of the practice. What should be done in case of conflicting interests of stakeholders in the public project?

This issue has already been considered in detail in the literature review of these master's thesis (2.3). It has been noted that stakeholders are interested in positive impact and do everything possible to eliminate negative impact from certain factors (Sarkis et al., 2011). Following that, it is determined that projects should trust stakeholders in order to reduce costs and improve operational efficiency (Jones, 1995). At the same time, it is understood that the goals of the budget implementers coincide with the goals and objectives of the project (Forrester & Adams, 1997).

However, in the context of GB in Ukraine, it can be seen that not all stakeholders are really interested in a positive result, some will show indifference to the results, they are motivated only by coercion, while others are generally opposed to GB and do everything possible to cause negative consequences, because these processes have not coincided with their personal goals. Such situations were also considered by the scientific literature, and it was explained that there are different groups of stakeholders that need to be identified at the beginning of the project in order to avoid a negative impact (Wilburn & Wilburn, 2016). So, such conclusions of scientists were confirmed during this study as well.

The selected Theory of Stakeholders illuminates the issue of the interaction of numerous interests and finding alternative solutions for balancing them (Key, 1999). Such position will ensure the long-term existence of the project (Clarkson, 1995). According to the highlighted theory, in the case when there is a conflict of interests between stakeholders, it is necessary to highlight the interests of some stakeholders and sacrifice the interests of others, in order to achieve results in the desires of the first (Heath & Norman, 2004).

However, this study showed the opposite results of the presented literature review (2.3), that for the successful implementation of the project, all the goals of the stakeholders must coincide. Using the example of GB in Ukraine, it is clear that during the existence of the GB project in the country, it was not possible to find a compromise between stakeholders. In our example, the process of neglecting the goals of some stakeholders took place more than for the satisfaction of others, as presented in the literature review (Heath & Norman, 2004).

The highlighted strategy did not lead to significant results in the case of GB in Ukraine. Therefore, in response to previous research on the Stakeholder theory, based on our findings, it can be added that a successful project will exist and have significant results only if the goals of all stakeholders are satisfied. At the same time, project managers must ensure equal conditions of a project for all stakeholders, and manipulatively turn the focus of interests of all stakeholders in one direction. In such a case, the ideas of Forrester & Adams (1997) will be appropriate, when a radical coordination and adaptation of the project to the goals of the stakeholders is required, making it impossible for stakeholders to run away from the main goals. The ways of achieving such ideas in the practice of GB in Ukraine will be considered in the next section (6.2).

In conclusion, the answer to the questions about why stakeholders decide on implementing GB and how it can improve public financial management in Ukraine is clear at this stage of the investigation. In general, GB is an alternative or, perhaps, has a significant advantage over other types of budgeting, there is an explanation that is clearly reflected in the results of this study: only GB can satisfy all the wishes of stakeholders, who on the one hand have economic goals, but also others pursue social. Due to GB theoretically combines economic and social components (Downes et al., 2017).

Of course, there are some resources issues in the Ukrainian environment, so in the reality GB exists as a not independent player in the budgeting, however, at the same time the stakeholders see how effective GB can be in supporting other budgeting methods such as program-target which was identified as not perfect in practice, and GB tools can increase the effectiveness of the mentioned method. In addition, the research shows that GB can complement public management during the period of rebuilding economy due to its ability to increase performance indicators with budget transparency and be as a tool for the more fundamental decision-making process.

6.2 Practical contributions

In order to provide more practical recommendations on how GB can be changed to achieve greater results in the Ukrainian case, first of all it is necessary to “hear” the goals of stakeholders. They see

the direction of the development of GB in the country as not entirely comprehensive, they need to legislate the gender analysis of the budget at the mandatory level, not only at the recommendation level. However, in this case, the goals of other stakeholders, for example, those who do not support the expression of GB that currently exists in the country, will be neglected.

Therefore, in order to satisfy all stakeholders of GB, it is necessary to change the direction of the existed activity. To do this, we need to consider the resources (inputs) that stakeholders have at the beginning of the project. They are funding from international organizations, which should not be considered as an input for the long-term perspective, legislation on which stakeholders rely on during their activities, and gender-disaggregated data which will be accumulated during the process of providing of GB (so, it is not needed the special attention from project managers of GB). Following that, during the process of changing the direction of activity, it is necessary to start with its legislative consolidation for providing sustainability of the GB.

This situation is clearly shown in the Figure 6.2, which is also built on the basis of the selected conceptual framework highlighted in the literature review (2.2). It shows that in the condition when the stakeholders of GB in Ukraine considered international support, disaggregated data, and legislation as resources for future activities, the direction of the development of legislation should be chosen for the further development of the practice of GB in Ukraine.

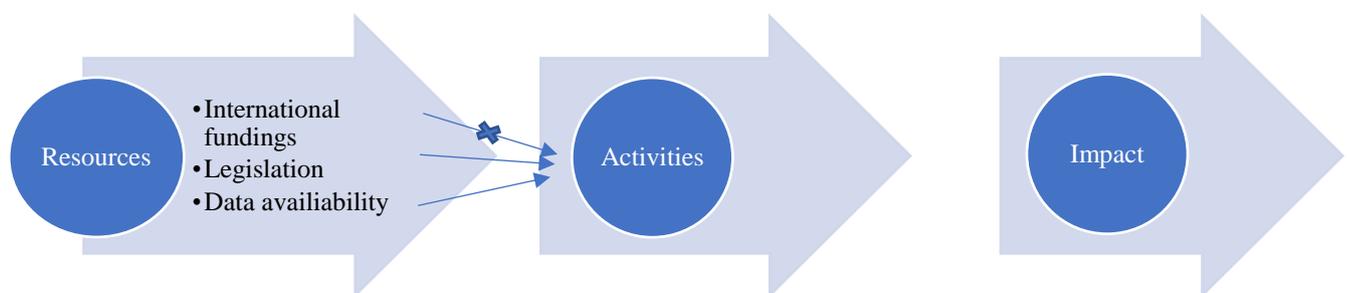


Figure 6.2 The simplified chain of Theory of Change through the prism of stakeholders’ resources of gender budgeting in Ukraine

Source: builds on authors ideas based on information from (2.2).

Theoretically, GB exists on two levels, gender analysis of income and expenditure (Sharp and Broomhill, 2002). The study showed that today in Ukraine, GB is expressed only in the analysis of budget expenditures and does not exist at all in terms of income. So, the enshrining GB at the legislative level should be expanded by activity. Firstly, in such a case, the process of diversification of risks in the project can play a crucial role (Project Management Institute, 2017), and secondly, the

expression of GB through income can really improve the standard of living of all population groups and make the practice of GB tangible for the population.

In my opinion, this expansion of GB can be expressed through a government's tax system. For example, there are real examples of countries where GB is expressed through preferential taxes for certain segments of the population (Bojičić-Dželilović&Hozic, 2020; Weinhold & Brodtmann, 2017; Muchabaiwa, 2010). Such special GB examples became successful, which was discussed in the literature review (2.1).

Based on such findings, it is possible to make a recommendation that GB in Ukraine requires, first of all, an analysis of the revenue part of the budget by gender component, which will serve as a basis for developing a sensitive tax system for certain segments of the population. For example, with a general personal income tax rate of 20%, make separate rates for men or women with 2 or more children as 15%. These figures are provided only as an example to understand the idea, and are not definitive figures, more thorough research in this direction is needed to provide deep recommendations.

Highlighted proposed modernization of GB will really be heard by the entire population of Ukraine, and at the same time it will really show results. In addition, this will help equalize the level of wages between women and men in country that have always exceeded in favour of men (Hogue et al., 2007), create social support for working pensioners, etc. There can be endless ways of adjusting gender equality through the tax system.

And most importantly, it will provide all the basics of GB in the country, and then support other areas of its activity, such as gender analysis of the budget that already exists in the country. When project managers of GB overcome the barrier of resistance from stakeholders, it will be easier to implement the next budget reforms on the base of this budgeting practice.

VII. CONCLUSION

The purpose of this master thesis was to investigate the process of GB in Ukraine through the prism of the key stakeholders of this process. The GB process was based on the ToC as a tool for analysing and conceptual framework. For the theory foundation, the Stakeholders Theory was chosen as a theoretical framework, which helped more theoretically justify the obtained results.

During the research, 12 interviews were conducted with different groups of GB stakeholders. Therefore, this work is able to reveal why civil servants choose to use GB and whether they will get the desired results from this new budgeting practice.

This work harmoniously complements other scientific contributions in the field of gender budgeting, such as Bojičić-Dželilović & Hozić (2020), Botlhale (2011), Downes & Scherie (2020), Downes et al. (2017), Elson & Sharp (2010) Galizzi et al. (2021), GIZ (2015), GIZ (2017), Himmelweit (2002), Karpych & Miedviedkova (2021), Kylä-Laaso & Koskinen Sandberg (2020), Kyseliova (2020), Mishra (2011), Muchabaiwa (2010), OECD (2010), Polzer et al. (2021), Quinn (2008), Sharp & Broomhill (2002), Weinhold & Brodtmann (2017), Yefimenko (2022) etc.

In recent years, the participants in the budget process have increasingly called for changes in the budget process that would ensure an effective budget system in the long term (Andrew et al., 2020). As a result, civil servants are beginning to try new budgeting methods, such as GB, which was examined in this study.

GB attracts the attention of stakeholders due to its combination of social orientation with obtaining economic results (Galizzi et al., 2021). That is why GB has an advantage over other new budgeting methods. As a rule, large financial resources are needed to achieve a broad package of social programs (Quinn, 2017), which can only be achieved in countries with a developed economy. But since GB brings not only social but also economic results, this feature contributes to the popularization of this method among countries with developing economies (O'Hagan, 2017) and during the time of rebuilding the economy.

These theses were confirmed during the research and the goals of the stakeholders looked like a combination of the ideas of social aspects with the results of economic efficiency. In other words, only GB can satisfy all the wishes of stakeholders, which have been considered in this study.

The example of GB in Ukraine was considered as a project in the public sector. Like every project, it had a certain purpose and consequences of its activity, and in addition required financial resources

for implementation (Ghate, 2018). So, this study supplements the previous literature and say about the importance of funding as the inputs of the successful implementation of GB.

Ukrainian civil servants who used GB in practice noted the positive effect of this practice, however, they faced problems due to limited resources and the high cost of the project. As a result, GB began to be included in other budgeting methods, or public reforms to reduce excessive administrative costs. So, we can say that GB in Ukrainian realities as it currently exists cannot exist as an independent player. It exists only as a tool to cover the shortcomings of the program-target method, and this method of implementation of GB was noted by experts to be truly appropriate and effective in Ukrainian realities.

Many experts stressed in interviews that the implementation of GB is carried out more at the initiative of individual officials, NGOs and more. And when drawing up and implementing budgets, most ministries do not consider the specific impact of funds on different target groups of women and men. Ministries do not set clear goals, what needs they spend money on, and whose problems they are trying to solve. So, this is a broader issue than just GB, and there is a complete misunderstanding about the targeted use of funds and what group of people they are aimed at.

Like any project, GB in Ukraine directly depended on the activities of stakeholders and their interests. As already mentioned, the stakeholders of the project had various goals that differed from each other, which in practice served as one of the factors of the deterioration of the results. In other words, some stakeholders saw the development of GB in one direction, others pulled the process in another direction, and someone was not even interested in implementing GB at all.

The search for a compromise between stakeholders in the research object was based on one of the ideas of the Stakeholders Theory, when the interests of one group of stakeholders are highlighted and others are sacrificed for the sake of achieving results by at least some groups of stakeholders (Heath & Norman, 2004). Such a strategy is theoretically justified, but it did not bring significant results for the project. Therefore, this study complements previous studies of Stakeholders theory by concluding that a successful project will exist and have significant results only if the goals of all stakeholders are met. For achieving this, project managers must ensure equal conditions (environment) for all stakeholders, manipulatively turn the focus of interests of all stakeholders in one direction.

On the other hand, the Stakeholder theory notes that such a situation does not ensure sustainable long-term development and requires the search for alternative solutions for further results (Key, 1999; Clarkson, 1995). The chosen development strategy was unable to satisfy the needs of all stakeholders, to draw their attention to one direction of development. Therefore, there is a need to find alternative strategies for project development that would interest all stakeholders and satisfy everyone's needs.

First of all, it should be noted that such a group of stakeholders as a population did not participate in the GB process at all, and therefore did not feel any socio-economic changes. Therefore, when choosing the direction of activity development, the government managers should pay attention to how is it possible to engage the attention of the population regarding GB.

At a minimum, it is necessary to continue educational activities in this direction with gender agencies in Ukraine. Secondly, based on the research, it was proposed to spread of GB, which would consist not only in gender analysis of the budget, but also extend to tax policy, as it exists in many countries with developing economies (Bojičić-Dželilović & Hozic, 2020). To achieve this, the legislation on GB in Ukraine needs to be revised, which will establish GB at the legislative level. And precisely such ways were one of the wishes of managers of budget funds.

In addition, this study makes the contributions not only to Stakeholder's theory, but to Theory of Change too. The previous research shown that there are needs for more investigation with usage Theory of Change with addresses on gender issues or social features (Eerdewijk & Brouwers, 2014). So, this study supplements scientific research in the field of the ToC, considering gender aspects.

The conducted research has its theoretical and practical contributions, but it has certain limitations. This study has a qualitative approach for investigation and does not provide a quantitative assessment of GB in Ukraine. The next limitation is the chosen conceptual framework for analysis as the ToC. Many scientists point out that logical models that are built with simple interaction do not exist in real life (Mowles, 2014). The processes taking place in the project are much more complex and interconnected (Rogers, 2008). However, for a clear analysis and illustration of the process, many scientists choose the ToC (Ghate, 2018), which was also done in this study.

The next limitation is the period of time of the research, where the period of active activity of the GB projects in Ukraine was taken as the research period, i.e., from 2014 to 2020, and the period of 2021 for comparison, which happened after the expiration of all GB projects in Ukraine. The end of the research period affected the crisis period in Ukraine as first the coronavirus pandemic and then the war, the impact of such strong crisis phenomena was not considered in this study.

However, research limitations always mean relevance and finding ideas for further research. For example, further research can focus on GB during crisis events and investigate how this budgeting method can serve as a risk management tool. Also, in this direction, research will be relevant to prove how relevant new budgeting methods are, when old, time-tested, traditional methods work. Will the introduction of new reforms and the expenditure of governmental resources be relevant, provided that the old budgeting methods are still working?

The possible dissemination of scientific research will provide a larger base of gender-aggregated information, which serves as a resource for conducting a quantitative study on the evaluation of the effectiveness of GB. For example, based on the provided recommendations for the expansion of GB practice in Ukraine, conduct a detailed analytical study with the calculation of specific tax system that would be able to influence social policy in the country, while at the same time not significantly changing the amount of financial income to the public budget.

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APPENDIX I

Professional background of interviewees

№	Position (on the date of interview) or previous positions	Type of interview	Duration
1	Member of the NGO “League of Modern Women”, employee of Pact Ukraine, Former Employee of the Public Expert Council on Gender Issues at the Inter-Factional Parliamentary Association “Equal Opportunities” in the Verkhovna Rada of Ukraine, lecturer in political psychology at Ukrainian university	By correspondence *person provide me his/her essay on the provided questions	15 minutes
2	Member of the Verkhovna Rada Committee on Budget	Face-to-face	2 hours
3	Former employee of project “Gender-Oriented Budgeting in Ukraine”, Transcarpathian regional centre of the gender education, work in United Nations Development Programme	Zoom meeting	1 hour
4	Former employee of project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	45 minutes
5	Employee of the Ukrainian Institute of Social Research named after Oleksandr Yaremenko	By correspondence *person provide me his/her essay on the provided questions	30 minutes
6	Public finance and public administration analyst in Centre for Public Finance Analysis and Public Administration, former gender budgeting expert in project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	50 minutes
7	Gender Budgeting Trainer, former expert on gender policy and gender budgeting in project “Gender-Oriented Budgeting in Ukraine”	Face-to-face	1 hour 30 minutes
8	One of the authors of practical courses on gender analysis “Gender-oriented governance” from the National Democratic Institute, former gender budgeting expert in project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	30 minutes
9	Employee of the UNDP Ukraine and World Health Organization (WHO), former worker in project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	2 hours

10	Former worker in project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	1 hour 30 minutes
11	Former worker in project “Gender-Oriented Budgeting in Ukraine”	Zoom meeting	2 hours 30 minutes
12	Gender Budgeting Trainer, author of textbooks on gender budgeting for civil servants, former member of the focus group for gender analysis of budget program passports	Zoom meeting	1 hour

APPENDIX II

Invitation for interview

Before the interview, each informant received the following message:

English version:

Hello, my name is Kateryna Yefimenko, I am a student and a young researcher. I am studying for a double degree program at Taras Shevchenko National University of Kyiv and Nord University in Bodo, Norway. I am currently researching gender budgeting in Ukraine. Your contacts were given as ... (one of the former participants of the Gender-Oriented Budgeting in Ukraine Project and an expert in this field).

Your opinion on the relevance of this practice in Ukraine is very important to me. I will be sincerely grateful to you if you can take 10-15 minutes to answer the questions of my questionnaire and give your assessment! If you wish, your contact details will not be included in the survey, and you are guaranteed anonymity.

You are the person who can help raise public awareness and develop gender budgeting in Ukraine!

Ukrainian version:

Доброго дня, мене звать Катерина Єфіменко, я студентка та молодий дослідник. Я навчаюся по програмі подвійного диплому в КНУ імені Т. Шевченка та Норд Університеті в Норвегії. Наразі я займаюсь науковим дослідженням гендерно-орієнтованого бюджетування в Україні. Мені дали Ваші контакти, як... (одного з колишніх учасників проекту «Гендерно-орієнтоване бюджетування в Україні» та експерта у цій сфері.)

Мені дуже важлива ваша думка щодо важливості даної практики в Україні. Буду щира вам вдячна, якщо ви зможете виділити 10-15 хвилин, щоб відповісти на запитання моєї анкети та дати свою оцінку! Якщо Ви забажаєте, то Ваші контактні дані не будуть зазначені у дослідженні, а Вам гарантується анонімність.

Ви - саме та людина, яка може допомогти підвищенню обізнаності громадян та розвитку гендерно-орієнтованого бюджетування в Україні!

APPENDIX III

The interview guide

Before starting the interview, I explained the purpose of my research, the basic principles, and what component of gender budgeting I would like to know.

In addition to the discussion, I asked the experts to rate each issue on the importance and give their own assessment. The assessment was based on the following scale: 5 - very good, 4 - good, 3 - satisfactory, 2 - bad, 1 - very bad. I done it for the clarification of the main key ideas and concerns of experts in the first stage of the study. The results of the survey helped to find out which areas of research in this area are relevant and to form an understanding of which issues are best to focus on during the interview.

After providing the preparation stage, there were place for the aproximate interview guide:

- 1 How relevant is Gender Budgeting (GB) for Ukraine?
- 2 To what extent are the main social groups considered in the implementation of GB?
- 3 How widely is GB practice used in Ukraine at the state and local levels?
- 4 How successful the GB practice is? What benefits did it give?
- 5 How do you estimate legal framework of GB in Ukraine?
- 6 How do you assess how efficiently the funds are used for the implementation of reforms introduced on the basis of the recommendations of the gender analysis of the budget?
- 7 Can GB be used by politicians for their own purposes? To what extent is it possible to manipulate gender budgeting for one's own purposes?
- 8 To what extent can gender budgeting serve as both managerial and financial practice?
- 9 Does GB complement and improve other public finance reform processes?
- 10 How do you assess the prospects of GB in Ukraine? Should such budget analysis be improved and continued, if so, in which areas?

APPENDIX IV

Example of costing (“estimate”) Programme of GB

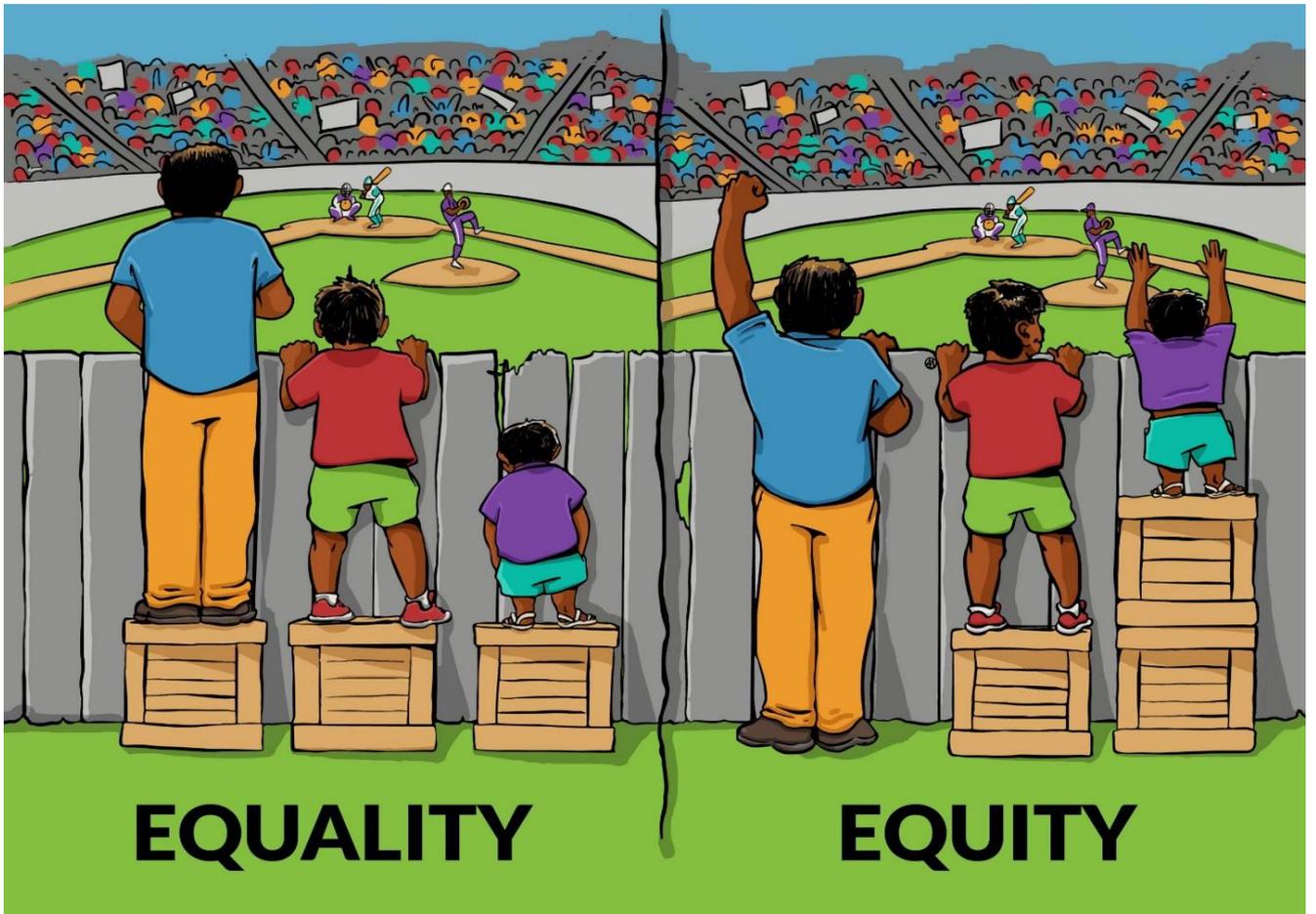
“State Programme on Ensuring Equal Rights and Opportunities for Women and Men till 2016” Section VI. Strengthen capacity of specialists on gender equality

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

Source: (Ivanina et al., 2016)

APPENDIX V

Picture. Equality and Equity



Source: Interaction Institute for Social Change, Artist Angus Maguire