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# EVALUATION OF THE RESULTS OF GENDER BUDGETING IN THE DEVELOPMENT OF PUBLIC INFRASTRUCTURE AND THE SOCIAL SPHERE AT THE LOCAL LEVEL

## ABSTRACT

The problem of applying gender budgeting in the development of public infrastructure and the social sphere is a factor in ensuring gender equality and sustainable development in modern democratic states. The effectiveness of gender budgeting is a component of increasing the availability and quality of services for all citizens. The aim of the study is to analyse the impact of gender budgeting on the development of public infrastructure and the social sphere. The article focuses on the identification of prospects and challenges of its application at the local level. The paper provides a detailed analysis of budgeting practices in Ukraine and the countries of the European Union (EU). The results of the study demonstrate that gender budgeting contributes to increasing the efficiency of budget expenditures and taking into account gender aspects in project planning and implementation. The article defines the level of ensuring gender rights, and the main problems and challenges associated with its implementation. Special attention is paid to the development of recommendations for more effective implementation of gender budgeting in Ukraine and other countries. The practical significance of the study is the identified opportunities for improving gender equality through the optimization of budget processes and making proposals for local authorities and stakeholders.

**Keywords:** gender equality, public infrastructure, social sphere, budget allocation, sustainable management

**JEL Classification:** J18, H61, M14

## INTRODUCTION

Gender budgeting is an innovative approach to financial planning and resource allocation that takes into account the impact of budget decisions on gender equality and promotes its achievement. According to Naciti et al. (2023), the management approach is based on the theory that considers the budget as a means of achieving social justice, where the distribution of budget funds takes into account the needs of women and men. Gender budgeting is based on the analysis of how gender inequalities affect economic and social processes. So, it provides for the development of strategies for their solution through changes in funding. Budgeting includes a critical review of the revenues and expenditures of the state budget in order to identify and correct any gender bias and discrimination. Institutions require the creation of budget recommendations that would contribute to the reduction of gender gaps by increasing women's access to resources, services, and power quotas. Gender budgeting is the result of the fair distribution of resources between genders based on their real needs.

The gender budgeting strategy in Ukraine is based on compliance with European standards and requirements for ensuring gender equality. Karpych and Miedviedkova (2021) note that following its European integration path, Ukraine adopted a number of legislative and regulatory acts aimed at introducing gender equality in all spheres of socio-economic life. An important step was the adoption of legislation requiring consideration of gender aspects in state and local budgeting. The strategy of the Ministry of Finance of Ukraine (2021) ensures the development and implementation of budget programmes

aimed at reducing gender inequality. Its implementation in Ukraine is a process of further development of institutional mechanisms, raising awareness among interested parties and strengthening control over the implementation of relevant norms. The effectiveness of gender budgeting in Ukraine depends on the integration of gender principles in all areas of the budget process. The criterion for the success of the strategy implementation is the ability to adapt the best European practices to the Ukrainian socio-economic environment.

## LITERATURE REVIEW

Evaluation of the results of the application of gender budgeting in the development of public infrastructure and the social sphere at the local level is important for understanding the effectiveness of the integration of gender aspects in financial planning and management. The researchers (Morshed & Lim, 2023) argue that the implementation of gender budgeting contributes to the increase of gender equality and social and economic development. According to Romenska (2022), the standard of living of the population improves due to the increased availability and quality of social services for all members of the community. Cheberyako and Hnatiuk (2020) note on the basis of the European experience that gender-oriented budgeting allows for addressing the specific needs of women and men in various areas. According to Amoako Asiedu (2023), budgeting involves fair distribution between the healthcare sector, education, and governance. The analysis conducted by Polzer et al. (2023) emphasizes that the successful implementation of gender budgeting requires a clear understanding of gender roles and the integration of knowledge in all stages of the budget process.

López-Hernández et al. (2023) point to the importance of involving the public and stakeholders in the gender budgeting process to ensure its effectiveness and transparency. O'Hagan and Nesom (2023) reveal the problem of identifying the real problems and priorities of different population groups in terms of ensuring the accountability of government institutions to citizens. Pryimak and Muntian (2021) demonstrate that analysing gender impacts can reveal unexpected areas of inequality and contribute to the development of targeted programmes and policies. Suprun (2020) emphasizes the potential of gender budgeting as a tool to overcome existing stereotypes and promote cultural changes in gender roles in society. Galizzi et al. (2023a) draw attention to the challenges associated with the implementation of gender budgeting regarding the lack of data for gender analysis and the limitation of resources for conducting in-depth research. Budoo-Scholtz (2023) notes that in order to achieve significant changes, it is necessary to ensure systemic support at all levels of management. Indah Ferina et al. (2023) confirm that despite the difficulties, the positive impact of gender budgeting on the development of public infrastructure and the social sphere is evident. Krasnikova and Skoryk (2021) suggest new opportunities to ensure gender equality through increased funding quotas for women.

According to Rubin and Bartle (2023), the development and implementation of gender budgeting are of primary importance for the creation of a more just and inclusive society. Brenton (2023) emphasizes the importance of gender budgeting for the development of public infrastructure and the social sphere at the local level. The issue of ethics is emphasized by Stanimirović and Klun (2021), where authors note that taking into account gender aspects can increase the efficiency of the use of budget funds. Nolte et al. (2021) analyse that the reasons for gender budgeting are related to gender inequality in access to public services. Moreno (2023) states that a critical factor in ensuring social justice is the preparation of qualified personnel. According to Cassano and Fornasari (2023), governance that focuses on increasing women's participation in decision-making processes at the local level is more effective. Rachna et al. (2023) and Zhylin et al. (2023) show that including gender issues in the planning of public projects improves the availability and quality of education, health care, and social protection.

According to Simčić and Vašiček (2023), gender budgeting is the main factor in promoting gender equality through strengthening the women's economic position. Garashchenko (2021) states that EU countries aim to reduce poverty and social isolation and ensure women's rights. The analysis conducted by Vukosavljevic et al. (2023) indicates the need to optimize the legal sphere regarding gender budgeting. The article of Mueller et al. (2023) testifies to the effectiveness of the fair distribution of funds, which is reflected in the quality of life in local communities. So, the researchers emphasize the importance of gender budgeting as a tool for increasing gender equality and stimulating socio-economic development at the local level.

## AIMS AND OBJECTIVES

The aim of the study is to analyse the impact of gender budgeting on the development of public infrastructure and the social sphere at the local level. This aim was achieved through the fulfilment of the following research objectives:

1. Analyse the state and effectiveness of gender budgeting in Ukraine based on the EU principles.
2. Assess the level of integration of the gender prospect in budget processes at the local level and identify the main prospects in European countries.
3. Based on the analysis, develop recommendations for improving gender budgeting mechanisms and increasing its impact on the social and economic development of communities in EU countries and Ukraine.

## METHODS

The research design includes a comprehensive analysis of gender budgeting in Ukraine and an assessment of the level of the Gender Equality Index in the EU countries. The first stage involves the study of budgeting practices that contribute to ensuring gender equality in Ukraine. The relevant documentation, analytical reports and strategies that show the vision of the functioning of gender budgeting were collected. Attention was paid to the fair gender provision issues, which can be implemented in further European integration initiatives of Ukraine. The general procedure provides for the analysis of the dynamics of changes in the Gender Equality Index in Europe, determining trends and prospects for the development of gender equality at the continental level.

Research methods include the use of content analysis to study gender budgeting strategies in Ukraine, and statistical analysis of Gender Equality Indices. The research employs the method of synthesis, which allows comparing and integrating the obtained data. Content analysis helps to identify key concepts, themes, and approaches used in gender budgeting documentation. Quantitative research methods made it possible to combine the results of the analysis to form a holistic understanding of the state of gender equality in the context of budget planning.

The research sample covers the EU countries and Ukraine chosen because of their shared commitment to the spread and protection of liberal democratic values. The analysis of the proposed countries identified various approaches to gender budgeting with the possibility of identifying effective strategies that are adapted to improve gender equality policies. The sample provides a comparison of achievements and challenges in the implementation of gender budgeting with a view to cultural, political, and economic peculiarities.

Research tools include the use of search tools to collect strategies and reports related to gender budgeting and Gender Equality Indices. Statistical analysis was used to assess the level of infrastructure development and gender equality. The tools provide access to a large amount of data, which made it possible to analyse the state and dynamics of gender equality at different levels of governance.

The ethics of the research ensures compliance with the principles of honesty, transparency, and confidentiality, which are fundamental to conducting research on the issue of gender equality principles. The analysis of gender budgeting focuses on ensuring objectivity in the evaluation of data, avoiding bias or stereotypes that may affect the interpretation of the results. The study involves an unbiased attitude towards women and men in power and the use of existing analytical reports with further interpretation. All conclusions and recommendations based on the conducted research are aimed at positive social change, promoting equality and justice.

## RESULTS

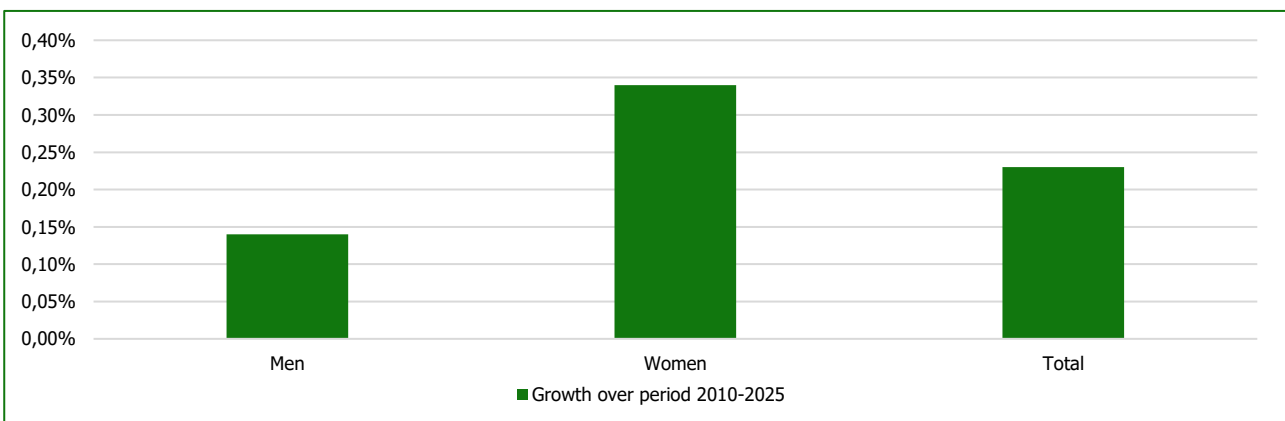
The gender budgeting process is a strategic approach to budget planning that takes into account gender aspects at all levels of management and financial planning. It aims to achieve equality between women and men by taking into account their specific needs and challenges in budget programmes and policies. The integration of gender principles into the budget process in Ukraine is a reflection of the country's course towards European integration and the fulfilment of international obligations, in particular in the field of protecting the rights of women and men. The implementation of a fair distribution system increases the efficiency of the use of public resources and contributes to the creation of a fairer and more inclusive society. The experience of Ukraine in the application of gender budgeting at the local level, which demonstrates practical steps and particular results presented in Table 1 deserves special attention.

**Table 1. Results of gender budgeting in Ukraine at the local level.** (Source: compiled on the basis of data from the Ministry of Finance of Ukraine, 2021)

Indicator	Results
Project implementation period	2013-2018, with an extension until December 31, 2021
Financing	Government of the Kingdom of Sweden through the Swedish International Development Agency (SIDA)
The purpose of the project	Increasing the economic efficiency and effectiveness of budget expenditures, taking into account the needs of men and women
Main measures	Training activities, gender analysis of budget programmes, development of recommendations, informational and educational activities
Results of programme analysis	Analysis of 103 budget programmes in 2015-2019, including education, health care, social protection, culture, youth policy and sports
Education	More than 1,000 people were trained in using a gender-oriented approach in the budget process
Amendments to the regulatory legal acts	Amendments to 25 regulatory legal acts to take into account gender aspects
Cooperation with other organizations	Cooperation with UN Women, USAID, Association of Cities of Ukraine, ULEAD with Europe and others
Educational materials	Development of the distance learning course "Gender budgeting for community development"
International interest	GIZ study tour for representatives of Armenia, Georgia, and Azerbaijan
Long-term sustainability	The work of the School of Trainers on gender-oriented budgeting (GOB) for civil servants aimed at the formation of basic knowledge and skills

Involvement of gender aspects in the budget planning and implementation of relevant projects is a priority. The gender budgeting project in Ukraine implemented in the period from 2013 to 2018 with an extension until the end of 2021 became a vivid example of the successful application of this approach in practice. With the financial support of the Government of the Kingdom of Sweden through the Swedish International Development Agency (SIDA), the project aimed not only to increase the economic efficiency and effectiveness of budget expenditures but also to take into account the needs of both men and women in the development of public infrastructure and the social sphere. Initiatives under the project included training events for officials, gender analysis of budget programmes, development of relevant recommendations, as well as conducting information and educational campaigns. The analysis of budget programmes in 2015-2019 covered a wide range of areas, including education, health care, social protection, culture, youth policy and sports, which made it possible to identify key areas for improvement and optimization of expenditures. More than a thousand people have been trained using a gender-oriented approach in the budget process, which shows the growing awareness and readiness to implement gender equality in practice.

Gender budgeting is part of a wider European trend to strengthen the role of women in decision-making and management. Sweden, Germany, and France have achieved significant progress through gender equality policies. In France, the law requires that political parties nominate an equal number of men and women as candidates for parliament. As a result, the share of women in the national parliament increased to about 40%. The relevant data indicate that systematic efforts and targeted policies can significantly improve women's representation at decision-making levels. Figure 1 illustrates the forecast for the share of labour force growth by gender.



**Figure 1. Labour force growth rate CEDEFOP forecast over the whole period 2010 – 2025.** (Source: graphed on the basis of the EIGE Report (2022))

The European trend to ensure budgeting for gender equality during 2020-2024 reflects the growing global awareness of the need to integrate a gender perspective into financial planning and implementation. Budgeting ensures the principle of justice and equality and improves the efficiency of budget expenditures in accordance with the needs of a liberal society. The ambitious goal is to increase the share of workers among women by 30% in Europe by 2025. It reflects the region's commitment to strengthening women's workforce and increasing their participation in high-paying and influential sectors. Gender mainstreaming through budgeting has helped to empower women in education, health and decision-making. European policy is aimed at reducing the gender gap in wages and pensions.

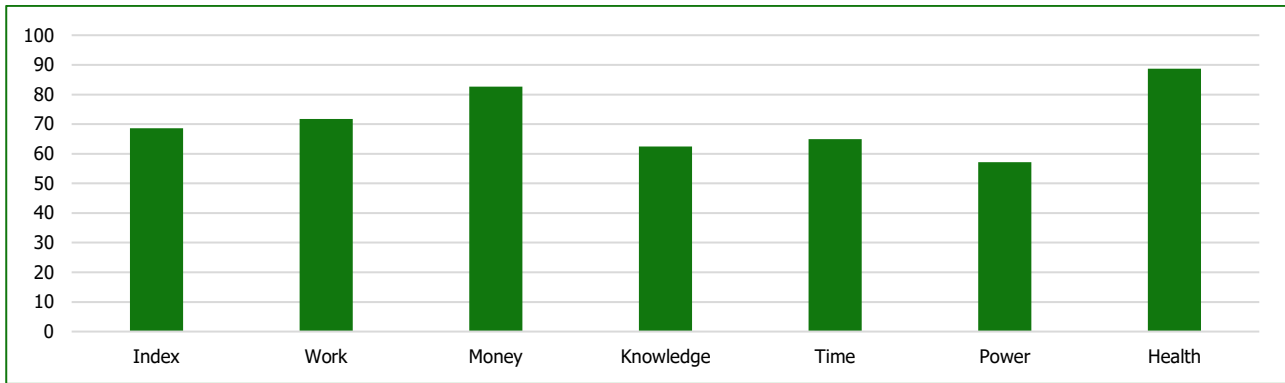
The application of gender budgeting to the development of public infrastructure and the social sphere at the local level stimulates the increase of gender equality. Fair distribution of funds ensures efficient use of resources. A gender perspective is incorporated to identify and meet the specific needs of different population groups through the creation of an inclusive and accessible environment. Planning urban transport that takes into account the needs of women and men improves safety and comfort, reducing risks for vulnerable groups. Table 2 shows the issues of infrastructure development and resource management in dynamics.

**Table 2. Annual Performance in MSCI Europe Infrastructure (%).** (Source: created on the basis of the MSCI Report, 2023)

Year	MSCI Europe Infrastructure	MSCI Europe
2010	2.09	11.10
2011	-6.35	-8.08
2012	-0.72	17.29
2013	25.94	19.82
2014	14.15	6.84
2015	6.95	8.22
2016	-9.27	2.58
2017	6.39	10.24
2018	-4.27	-10.57
2019	16.38	26.05
2020	-0.30	-3.32
2021	9.44	25.13
2022	-9.18	-9.49
2023	14.39	15.83

The analysis of the data in Table 2 regarding the annual performance of infrastructure in Europe according to the MSCI (Morgan Stanley Capital International) (2023) index shows significant fluctuations in its value during recent years. Actually, 2013 with an impressive growth of 25.94% and 2019 with an indicator of 16.38% stand out. The data characterize the periods of active development and investment in the field of infrastructure. The decline in value during 2016 and 2022, from -9.27% and -9.18%, respectively, indicates the sector's vulnerability to economic and political changes. The results emphasize the need for sustainable investment and adaptation to changing conditions. European institutions should support the long-term development of infrastructure with due regard to gender aspects in the planning and implementation of projects.

The liberal gender budgeting paradigm that currently dominates the European Union emphasizes the importance of individual rights and freedoms. Accordingly, there is a significant need for candidates such as Ukraine to ensure equal opportunities for all citizens, regardless of their gender. Gender equality is a matter of justice and human rights, a key factor in social and economic sustainability. Strengthening gender equality through budgeting helps to remove structural barriers that prevent women from fully participating in economic and social life. Figure 2 illustrates the Gender Equality Indexes by direction, which indicates support for the expansion of opportunities for women and men in all spheres of public life.



**Figure 2. Ranges of Gender Equality Index 2022 scores for Member States, and changes over time in Europe.** (Source: graphed on the basis of the EIGE Report (2022))

The 2022 Gender Equality Index for the EU member states indicate an overall level of 68.6 points out of a possible 100. The corresponding level indicates medium progress in the field of gender equality in Europe. The Index covers various aspects of life, including work, money, knowledge, time, power, and health. The highest sub-index is observed in the health sector (88.7), which indicates a relatively high level of achievement in ensuring gender equality in the sector. The lowest indicator in the Power domain (57.2) indicates significant gaps in the representation of women in politics and economic decision-making. Therefore, European countries emphasize the need for further efforts to improve gender equality in these areas. Work and money are scored high, while knowledge and time scores remain medium.

Cooperation between Ukraine and the EU in the field of gender budgeting plays a key role in supporting and developing gender equality. The exchange of best practices and the implementation of innovative approaches to budget planning are the basis of international cooperation. Projects aimed at providing financial resources were distributed fairly in accordance with the needs of all members of society. Rational budgeting of women and men strengthens the trend of economic growth and social stability. A factor of international cooperation is the development and implementation of training programmes aimed at increasing the awareness and qualifications of civil servants. Strengthening the role of local authorities and the public on issues of gender budgeting should correspond to budgeting projects. The efforts made create an inclusive financial environment where decisions are made taking into account a gender perspective.

## DISCUSSION

The implementation of gender budgeting at the local level, as Seren (2023) indicated, contributes to increasing the efficiency of the use of budgetary resources and increasing gender equality, which corresponds to its own results. Martínez Guzmán (2023) emphasized the need for further analysis of gender needs for more effective budgeting, which is consistent with their own observations about the lack of consideration of gender aspects in the management sectors. Onishchuk et al. (2020) note that the integration of a gender perspective at all stages of the budget process is key to achieving equality. The hypothesis advanced by Koirala (2023) is consistent with the need to increase the awareness and competence of budget process executors identified in our research. According to Galizzi et al. (2023b), education and information campaigns will have a leading role in improving the effectiveness of gender budgeting, which is reflected in its own results. The analysis conducted by Moser-Plautz and Korac (2023) emphasizes the importance of implementing gender analytics in the planning of public projects and supporting EU candidates. The work of Costa and Sharp (2023) is aimed at identifying the potential of gender budgeting as a tool to reduce poverty among women.

The obtained results confirm the outlined problems (Paoloni et al., 2023) regarding the insufficiency of a fair legal mechanism for gender budgeting. The researchers Wittbom and Häyrén (2023) draw attention to the obvious positive impact of gender budgeting on the social sphere, which is consistent with the opportunities for ensuring gender equality identified in our research. The process of integrating a gender perspective into budget planning, as Jorge et al. (2023) note, faces difficulties due to the lack of a clear methodology and tools for assessing gender impacts. Therefore, the discussion emphasizes the importance of gender budgeting as a means of social innovation and an effective tool for the development of local communities. The issue of equality creates the need for further research to improve practices and methods of its implementation.



## CONCLUSIONS

The conclusions from the analysis of the results of the application of gender budgeting indicate its importance as a tool for increasing the efficiency of the use of budget funds. The study of literature and the analysis of the obtained data indicate that gender-oriented budgeting contributes to the expansion of access to high-quality services for all members of the community in the areas of education, health care, and social protection. The management approach promotes increased participation of women in decision-making processes, which leads to the creation of a fair and inclusive environment. The study confirms that the application of gender budgeting at the local level is an effective mechanism for achieving sustainable development and reducing gender inequalities. There are a number of issues of equitable distribution of resources and a number of global challenges that hinder the practice of applying gender budgeting due to cultural and technical aspects. One of them is the lack of data and analytical capabilities to conduct in-depth gender analysis of budget programmes. The lack of clear methodology, statistics and tools for assessing gender impacts makes it difficult to identify and address specific gender issues in different sectors. In addition, public and stakeholder engagement is critical to ensuring transparency in the gender budgeting process. In democratic states, there is a demand for raising awareness of the importance of gender budgeting among officials and the public through information campaigns.

A promising direction for future research involves exploring the role of gender-sensitive budgeting in enhancing the inclusivity and accessibility of public infrastructure at the local level. Investigating the long-term effects of these budgeting practices on social equity and community resilience could provide valuable insights. Another intriguing avenue for exploration is the intersection of gender budgeting with digital innovation in public infrastructure planning.

### **Recommendations**

Analysis of the results of the application of gender budgeting and identification of problems in the implementation of the approach at the local level revealed the need for specific actions to increase its effectiveness, including:

1. Develop and implement clear methodological guidelines for gender analysis of budget programmes, ensuring consideration of gender aspects at all stages of the budget process.
2. Involve the public and stakeholders in the gender budgeting process through the organization of open meetings, consultations and seminars, which will increase its transparency and effectiveness.
3. Conduct educational programmes and courses for local self-government officials and financiers in order to increase the level of awareness and competencies in the field of gender budgeting.
4. Implement a system for monitoring and evaluating the effectiveness of gender budgeting, which will allow monitoring progress and making adjustments to budget programmes in order to increase gender sensitivity.
5. Ensure the availability of adequate funding and resources for the implementation of gender-oriented projects and initiatives, which will contribute to achieving sustainable development and overcoming gender inequality.

The final result of gender budgeting is the achievement of gender equality in the development of public infrastructure and the social sphere.

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## ADDITIONAL INFORMATION

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### **AUTHOR CONTRIBUTIONS**

*All authors have contributed equally.*

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### **CONFLICT OF INTEREST**

*The Authors declare that there is no conflict of interest.*

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## ОЦІНКА РЕЗУЛЬТАТІВ ЗАСТОСУВАННЯ ГЕНДЕРНОГО БЮДЖЕТУВАННЯ В РОЗВИТКУ ГРОМАДСЬКОЇ ІНФРАСТРУКТУРИ ТА СОЦІАЛЬНОЇ СФЕРИ НА МІСЦЕВОМУ РІВНІ

Проблематика застосування гендерного бюджетування в розвитку громадської інфраструктури та соціальної сфери є фактором забезпечення гендерної рівності й сталого розвитку в сучасних демократичних державах. Ефективність гендерного бюджетування є складовою підвищення доступності та якості послуг для всіх громадян. Метою дослідження є аналіз впливу гендерного бюджетування на розвиток громадської інфраструктури та соціальної сфери. У статті приділена увага ідентифікації перспектив і викликів його застосування на місцевому рівні. Проведено детальний аналіз практики бюджетування в Україні та країнах Європейського Союзу. Результати дослідження демонструють, що гендерне бюджетування сприяє підвищенню ефективності бюджетних витрат і врахуванню гендерних аспектів у плануванні та виконанні проектів. У статті визначено рівень забезпечення гендерних прав, основні проблеми та виклики, які пов'язані з його реалізацією. Особливу увагу приділено розробці рекомендацій для ефективнішого впровадження гендерного бюджетування в Україні та інших країнах. Практичне значення дослідження полягає у виявленні можливостей для покращення гендерної рівності через оптимізацію бюджетних процесів і внесенні пропозицій для місцевих органів влади й зацікавлених сторін.

**Ключові слова:** гендерне бюджетування, гендерна рівність, громадська інфраструктура, соціальна сфера, розподіл бюджету, інклюзивність, стале управління

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