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### Gender budgeting in Ukraine: Tools, financial security and gender equality in economic sectors

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**Abstract.** Issues of gender equality have come to the fore in recent years. Since gender budgeting is one of the tools for achieving this goal, conducting research on maximizing its effectiveness remains relevant. The purpose of the study was to justify the use of a comparative approach in budget financing as a tool for gender equality and improving the stability of the country's financial system. Analysis and forecasting were the main methods used during the research. The article explored the evolution of budget financing in Ukraine, with a focus on gender budgeting as a mechanism for safeguarding human rights within the institutional framework. The study emphasized the pivotal role of gender mainstreaming in achieving gender equality and ensuring financial stability within the state. It provided a comprehensive framework, including a detailed step-by-step algorithm, for both the development and execution of budget programs within economic sectors and the defense sector, with a strong focus on integrating gender perspectives. Furthermore, it delved into the concept of synergistic gender budgeting development, showcasing its potential as a powerful tool for bolstering financial security while advancing gender parity. Additionally, the research conducted an insightful evaluation of the alignment between Ukraine's regional development strategies and key principles of human rights and gender equality. Moreover, it conducted a meticulous analysis of the distribution of gender budgeting across various economic sectors and the defense sector, shedding light on regional development strategies' approach to gender-sensitive budget allocation. Research is a tool for improving the distribution of financial resources and ensuring gender equality in Ukraine and other countries, contributing to increased economic development by involving more people in the economy

**Keywords:** public policy; sustainable development; legislation; social sphere; finance

## Introduction

The Ukrainian human rights security system, along with technologies, labour productivity, innovations, and the accumulation of human capital, is a factor in the development of gender budgeting. Its stability and ability to withstand threats plays an important role in the formation of public finances of the state, contributes to the development of gender parities in society under the conditions of financial protection and the growth of the quality of life of individuals of different backgrounds and ages. For a long time, gender budgeting in Ukraine was characterized by the instability of development due to the suboptimal organizational and institutional structure of the country's financial system, the accumulation of imbalances, the complication of macro-financial processes, the increased risk of external borrowing on the market for the formation of the state budget and budgets of local self-government bodies, which, in the absence of proper coordination, leads to a decrease in the effectiveness of the implementation of its basic functions – rational and proportional provision of income and expenses, with an emphasis on gender equality, safety and protection of the individual at the level of social needs and quality of life (Komircha, 2023). A. Binagwaho *et al.* (2021) studied the commitment to gender equality through the implementation of gender responsive finance. The results showed that the introduction of gender-responsive budgeting significantly increases the effectiveness of financial policy in addressing gender inequality and promotes equitable distribution of resources, thereby supporting gender equality in various sectors.

I. Steccolini (2019) identified that while gender-responsive budgeting is an important tool for achieving gender equality, it faces a number of challenges, such as lack of political will, insufficient data, and insufficient integration into mainstream budget processes. The author emphasizes the need for comprehensive strategies to overcome these barriers. E.D. Ampaire *et al.* (2019) examined the integration

of gender into climate change, agriculture and natural resources policies in East Africa. The results of the study showed that gender aspects are often not adequately addressed in these policies, leading to gender inequalities in climate change impacts and resource management. The study emphasized the importance of incorporating a gender perspective to ensure equitable and sustainable policy outcomes. In Ukraine, the formation of budgets at all levels taking into account gender aspects is a requirement of the European community, since this approach ensures the targeted and safe use of financial resources, increases the transparency of the inclusion of budgeting for social services and the needs of women and men (Protosavitska, 2023).

Theoretical and applied aspects of personal security management as an important social phenomenon in the policy of state financial inclusion and as a driver of the modernization of the pension system, from the standpoint of sustainable human development, were studied by such scientists as: G.V. Ortina & N.V. Trusova (2023), N.V. Trusova *et al.* (2022); such scientists as S. Atkins (2018), who actualized the problem of gender identification, singled out changes in traditional ideas about the role abilities of men and women, with the elimination of gender stereotypes of individuals in the distribution of financial resources according to the levels of demand for social needs. F. Cunha *et al.* (2021) analyzed the current state of sustainable finance and investment and proposed a research agenda for future research. The findings highlighted the growing importance of integrating environmental, social and governance (ESG) criteria into financial decision-making processes. The study of the dependence of gender equality on the financial potential of the country, territorial affiliation, economic development and the level of social security of a person was engaged in such scientists as N. Davydenko *et al.* (2021), M.M. Babak *et al.* (2021). However, the problem of fair distribution of budget funds

by gender remains insufficiently researched and does not have a systemic nature.

The priority of this research is the substantiation of a comparative approach to the development of gender budgeting in Ukraine as a tool for stabilizing financial security and promoting gender equality in the parity synergy of the rights of women and men, which ensures their ability to receive financial support and social assistance in accordance with the requirements of the European community.

## Materials and Methods

The methodology for this study is designed to comprehensively analyze the impact of gender mainstreaming on budget financing programs across different sectors, including the defense sector, with the aim of addressing inequalities in budget funding through the Women's Participation in Development (WID) approach.

The article used the analysis of the budget financing program based on the evaluation of the existing budget financing programs from the point of view of gender perspective. This is an analysis of program documents, budget reports and financial statements to assess current budget allocations and their impact on gender equality. The research used an analysis of goals and positions aimed at defining the goals of gender equality and an analysis of the current situation regarding gender disparities in budget allocations.

Descriptive analysis was utilized to depict the current state of various aspects of gender equality in budget financing. Content analysis was employed for a systematic examination of the content of political documents, budgetary reports, and other materials to identify gender disparities in budget financing. Monitoring and evaluation were used to track the implementation of gender integration and assess its effectiveness over time. Literature review allowed for the study of existing literature on gender equality and gender budgeting to build the theoretical foundation of the research. The method of analogy involved comparing the experiences of other countries in gender integration in budget financing to determine best practices and opportunities for improvement.

A significant number of sources of information were used for the research. In particular, were analysed Resolution of the Cabinet of Ministers of Ukraine No. 695 "On Approval of the State Strategy for Regional Development for 2021-2027" (2020), Law of Ukraine No. 156-VIII "On the Principles of State Regional Policy" (2015), Decree of the President of Ukraine No. 722 "On the Sustainable Development Goals of Ukraine for the Period until 2030" (2019). These sources were analyzed to gather information relevant to regional development policies, state regional policy principles, methodologies for development, monitoring, and evaluation of regional development strategies, as well as sustainable development goals and European security strategies.

The main method used in the research was analysis. It made it possible to review a large amount of information on the peculiarities of budget financing in Ukraine, including in terms of gender inequality. In addition, forecasting

was used to assess likely future trends in the formation of budget financing in Ukraine. The historical method, in turn, allowed to draw conclusions about the reasons for the current principles of budget financing in the country.

## Results

### Synergistic development of gender budgeting and financial security

Comparative gender budgeting provides dynamics, a process aimed at development and results, rather than performance for the sake of performance and without prospects for change. It includes a gender budget analysis of programs funded at all levels, which assesses the degree of security in meeting the goals of development and self-realization of women and men (measures to ensure financial capacity, protection of social needs, satisfaction of consumer demand for food and lifestyle of various target groups – women and men), in order to make the executors of gender programs (projects) aware of budget financing, achieve qualitative changes in society and ensure the principle of gender equality in the spheres of the economy and in the defense sector (Steinþorsdóttir *et al.*, 2018 Perrin & Weill, 2022). Accordingly, gender budget analysis is carried out at all levels of income and expenditure formation and assesses situations, intentions of interested parties, problems and their purposeful actions to achieve the relevance of proposed gender programs (projects) financing social needs (services) of the target group of beneficiaries (women and men) (Elson, 2017; Hessini, 2020).

An action plan based on a preliminary analysis of the use of financial resources and clearly defined indicative results ensure the ability of gender budget programs (projects) to guarantee financial support and social assistance to the target group of women and men at all levels of their implementation, in accordance with the defined goals of gender mainstreaming.

Thus, according to the above-mentioned concept, the synergy of the development of gender budgeting, as a tool for stabilizing financial security and developing gender equality, balances the models of self-organization of gender mainstreaming through the general principles of dynamics and self-development of complex systems and forms a new methodological vision of the nature of complexity (Marx, 2018; Nassani *et al.*, 2019). Within the synergistic approach, society "can be represented as an unbalanced system of a special type, the stability of which is ensured by artificial mediation of external (with the natural environment) and internal relations" (Hrytsai, 2018). This approach confirms the opinion that the financial security of gender budgeting has a specific feature – in it, self-organization is supplemented by organization, since there are people in society who possess a certain level of consciousness development and form their own goals and procedures for their achievement. Therefore, various regulatory norms and rules of behavior, in the sense of control units of the system, are formulated and adopted in order to correct and correct the shortcomings of spontaneously flowing self-organized

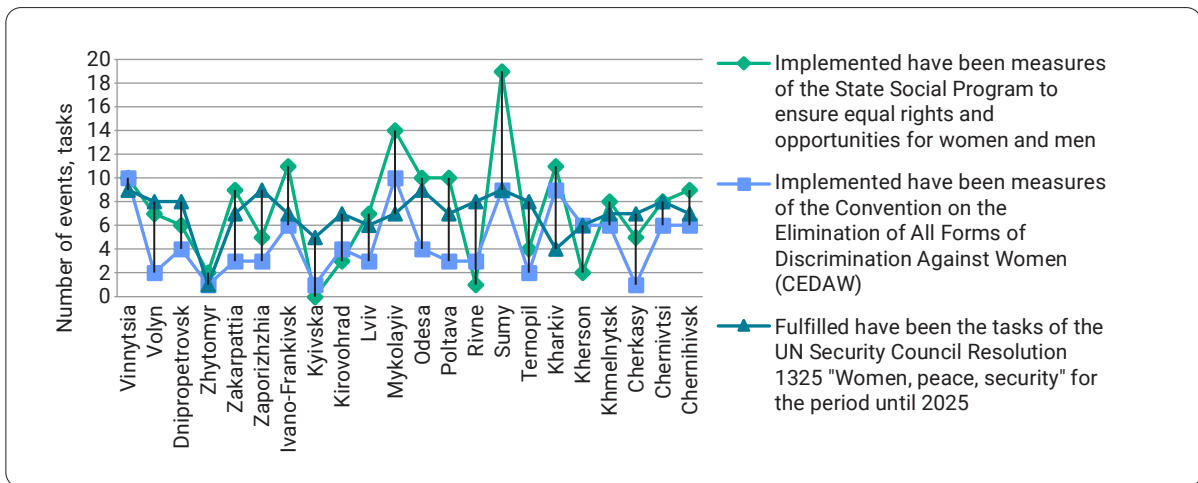
processes. A synergistic understanding of gender budgeting in the financial security of the state through the prism of the principle of gender equality is expressed in the need for a reasonable expansion of rights and opportunities to implement society's initiatives with the aim of guaranteeing gender parity, stimulating the financial potential of the individual in all spheres of the economy and in the state security sector (Pidkhomnyi & Rubakha, 2020).

Gender budgeting is one of the most important tools and financial stabilizers for the security and development of gender equality in all spheres of the economy and in the country's defense sector, with the aim of protecting human rights (Roy & Patro, 2022). Today, in Ukraine, the financial security and capabilities of the target group of beneficiaries in terms of gender parity are contrasted with traditional budget financing without the allocation of measures to support them and eliminate discrimination, because any individual must have financial support and social assistance from the state, be protected by the institutional environment of the country's gender policy. Guaranteed financial security of women and men in Ukraine with the financial support of the European community constructs a stable environment of gender budgeting with the management actions of the communication structure of public finances. Therefore, the active efforts to incorporate gender considerations into the sustainable

regional development process in the country commenced following the approval of the State Regional Development Strategy for 2021-2027 (Resolution of the..., 2020). The overarching objective of the regional policy during the 2021-2027 period is centered on development and unity, emphasizing a person's dignified life in a united, decentralized, financially capable, and democratic Ukraine. Notably, a distinct operational goal, Goal 5, was established for the first time, focusing on "Ensuring equal rights and opportunities of women and men, preventing and combating domestic violence and discrimination". To actualize this objective, a gender perspective has been integrated into the strategic planning and budgetary processes at both regional and local levels, with the active participation of local women's organizations and individuals facing various forms of discrimination.

**Implementation analysis of gender policy and regional development strategies**

The analysis of the implementation of gender policy in the regions of Ukraine for the period 2020-2021 demonstrated that during this period the State Social Program for ensuring equal rights and opportunities for women and men was implemented. Before the full-scale invasion of the aggressor country on the territory of Ukraine, it was partially implemented (Fig. 1).



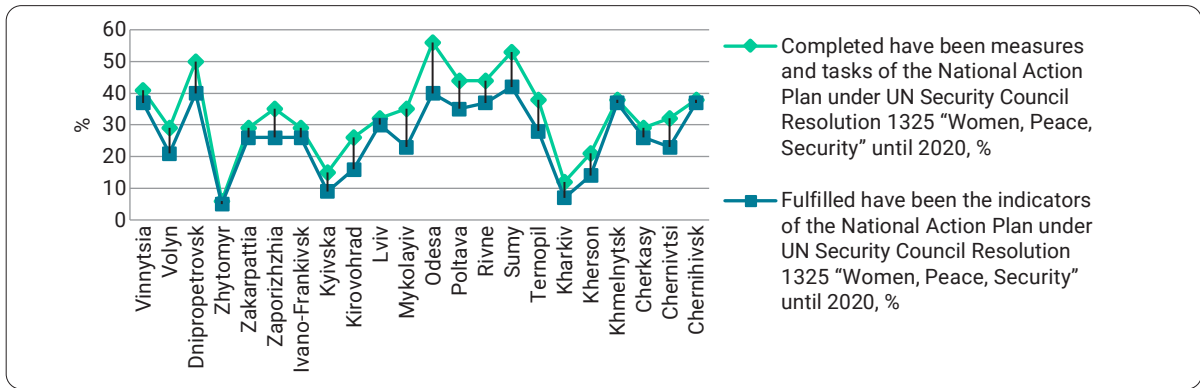
**Figure 1.** Analysis of the implementation of gender policy in the regions of Ukraine for 2020-2021

**Source:** built by the authors based on the Gender analysis of regional development of Ukraine (2021) and Indicators for monitoring gender equality in Ukraine (2021)

In Ukraine, the gender-sensitive budgeting policy has analytical tools for the implementation of the National Action Plan aimed at meeting the real needs of the target group of women and men of different social status, taking into account their financial interests, needs, opportunities and experience in the relevant spheres of the economy and in the defense sector. However, it should be noted that the state of implementation of gender budgeting measures by the regions of Ukraine in accordance with the National Action Plan for the Implementation of UN Security Council

Resolution 1325 "Women, Peace, Security" until 2020 was more optimistic than in 2020-2021 (Iierusalymov, 2016; 2019). According to the rating of implemented budget programs development of gender equality, according to the National Gender Budgeting Plan in 2019, the Odesa region took the first place – 56% of measures were implemented (19 out of 34) and 40% of budget projects from the planned volume were financed (17 out of 40). Sumy region implemented 53% of measures and 42% of gender funding. Weaker results were demonstrated by Kyiv, Kharkiv, and Zhytomyr

regions, which reported that they had implemented only 15%, 12%, and 6% of measures and implemented only 9%, 7%, and 5% of the amount of funding of budget programs for the development of gender parity, respectively (Fig. 2).

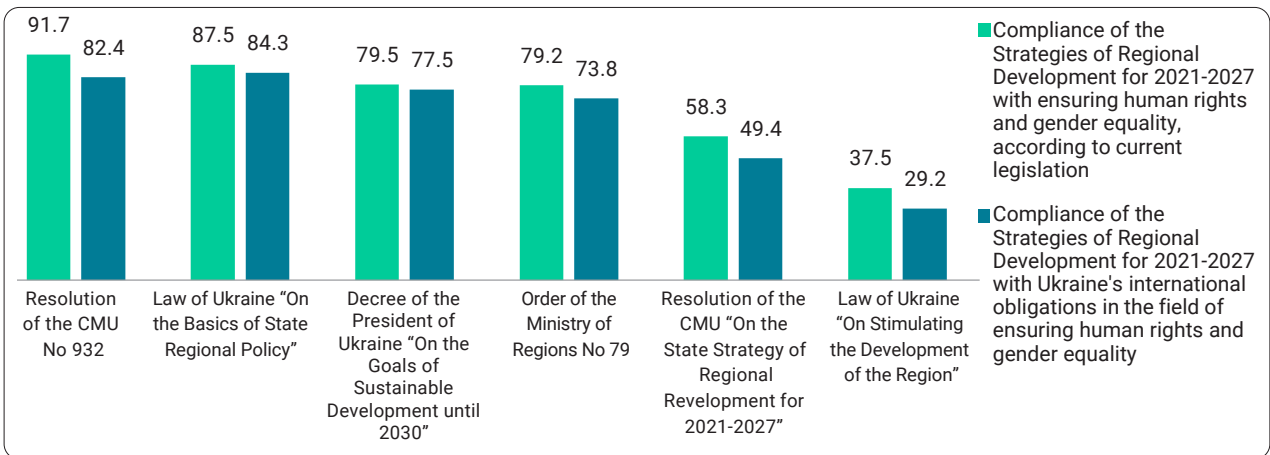


**Figure 2.** Analysis of the implementation of gender budgeting measures in accordance with the National Action Plan of Ukraine under UN Security Council Resolution 1325 “Women, Peace, Security” until 2020

**Source:** built by the authors based on the Gender analysis of regional development of Ukraine (2021) and Indicators for monitoring gender equality in Ukraine (2021)

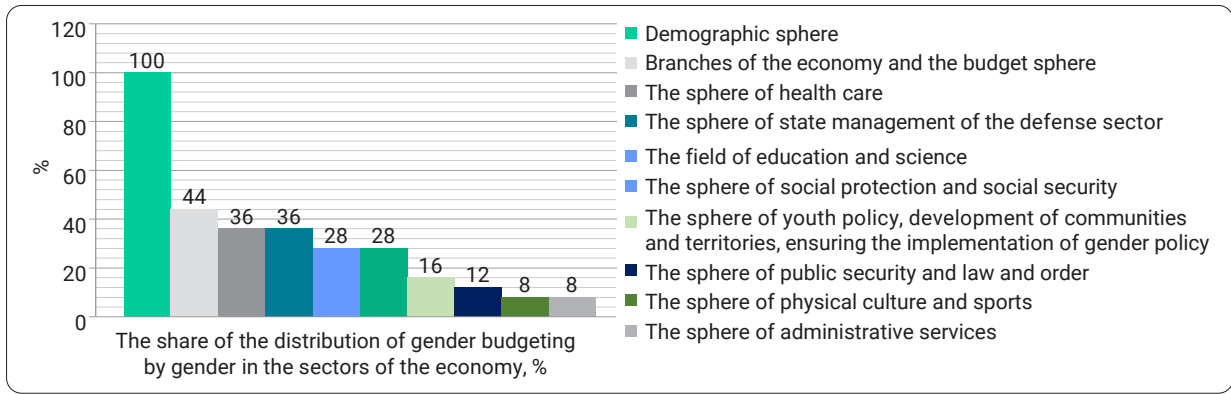
Regional development strategies of Ukraine for the period 2021-2027 (Resolution of the..., 2020) and action plans for their implementation for 2021-2023 (Gender disparities in..., 2023) are aimed at ensuring human rights and gender equality (Fig. 3). It should be noted that the compliance of regional development strategies of Ukraine according to the current legislation on the implementation of measures on human rights and gender equality is 72.2% on average. However, according to international obligations, the developed regional strategies meet the requirements of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and UN Security Council

Resolution 1325 “Women, Peace, Security” for the period until 2025 only by 66.1%. When developing development strategies, gender profile is implemented in only 68% of the total number of regions. This indicates an inappropriate attitude in Ukraine to human rights, and especially to women and the elderly. In the regional development strategies for 2021-2027, the distribution of gender budgeting by gender in the sectors of the economy takes place according to the following categories: demographic, economic and budgetary, in particular health care, education, social protection, physical culture and sports, public safety and law and order, administrative services and others (Fig. 3).



**Figure 3.** The level of compliance of regional development strategies for 2021-2027 with the areas of ensuring human rights and gender equality, in accordance with current legislation and international obligations

**Source:** built by the authors based on the Decree of the President of Ukraine No. 722 (2019), Law of Ukraine No. 156-VIII (2015), Law of Ukraine No. 2850-IV (2005), Order of the Ministry of Regional Development, Construction and Housing and Communal Services No. 79 (2016), Resolution of the Cabinet of Ministers of Ukraine No. 695 (2020), Resolution of the Cabinet of Ministers of Ukraine No. 932 (2015)



**Figure 4.** Distribution of gender budgeting in the economic and defense sectors

of Ukraine by gender according to the Strategies of Regional Development for 2021-2027

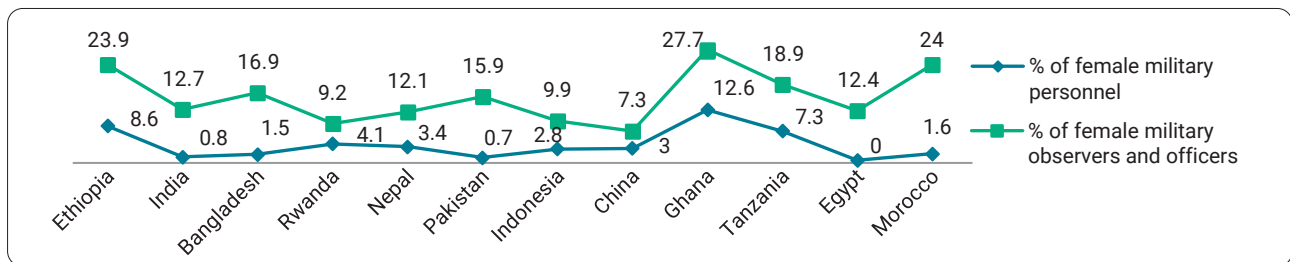
**Source:** built by the authors based on the Gender analysis of regional development of Ukraine (2021), Gender disparities in Ukraine during the war (2023), Indicators for monitoring gender equality in Ukraine (2021), Resolution of the Cabinet of Ministers of Ukraine No. 695 (2020)

According to the results of the gender analysis, it was found that 44% of the regions use gender-insensitive budget financing that discriminates against human rights and protection, stereotypes of gender inequality are observed in the plans of regional programs and territorial development projects. In the gender gap index, Ukraine is in 81<sup>st</sup> place out of 147 studied countries. Since 2021-2022 in Ukraine, this has worsened by 0.7% (Global Gender Gap..., 2022).

Gender inequality began to be acutely felt in 2021-2022, and was, among other things, caused by the level of unemployment among women and men, especially vulnerable groups. Women who have the status of internally displaced persons (IDPs) are in an economically more vulnerable position than men (27.5% of women are forced to save even on food compared to 20.7% of interviewed men). Women with IDP status are often financially dependent on men. They support children more often than men, are less employed in the labor market and less likely to start their own business, experience a greater lack of funds than IDP men and are more forced to save (Babak et al., 2021; Senyk, 2021 Gender disparities in..., 2022). Discriminatory attitudes of employers towards women in employment and career development are widespread. Widespread age discrimination against women in the labor market – is women over 45 years of age under 35, pregnant women and women with small children. The

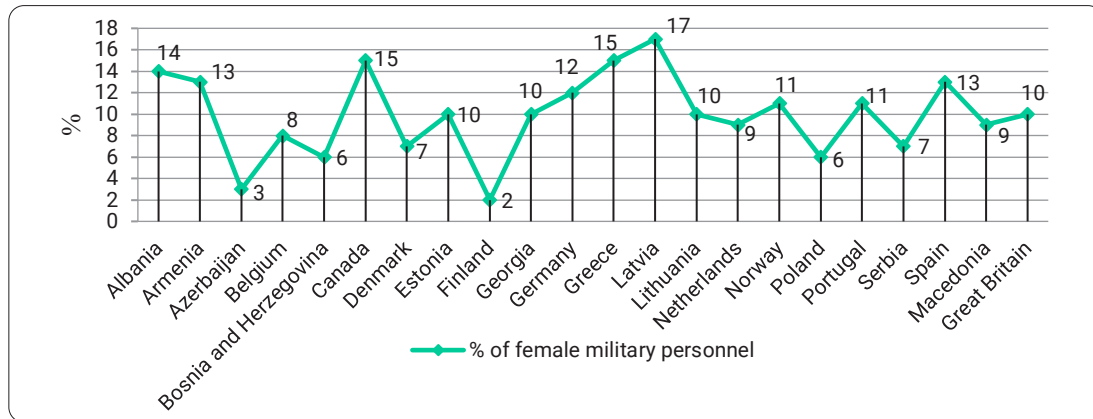
number of unemployed women in 2021-2022 increased by 93 thousand people (to 773 thousand people), and the unemployment rate increased from 7.9% to 19.1% of the workforce.

It is necessary to single out the target group of women and men in Ukraine who are participants in hostilities, anti-terrorist operations (ATO) or operations of joint forces (OJF). 80% of this target group for avoid discrimination in employment do not indicate their military experience in their resumes (Babak et al., 2021; Senyk, 2021; Gender disparities in..., 2022). Defense sector institutions in Ukraine need a variety of skills, both women and men, that take into account the protection of the civilian population. The number of women in the Ukrainian army increased by 12 thousand in 2021-2022, and almost 43,000 female military personnel are currently serving. Domestic deployment of armed forces is becoming increasingly common in most European countries, but it is still considered the exception rather than the norm. The percentage of female military personnel, military observers and staff officers in the contingents of the 12 main troop suppliers to the UN missions is presented in Figure 5. However, women have traditionally been and remain underrepresented in the armed forces. In most armed forces, few women serve in senior positions, they are better represented in combat support, logistics, administration and medical services (Fig. 6).



**Figure 5.** The share of female military personnel, military observers and staff officers in the contingents of the 12 main troop suppliers to UN missions

**Source:** built by the authors



**Figure 6.** Share of female service personnel in active service in selected OSCE participating states

**Source:** built by the authors based on the K. Atkins (2018)

Returning to Ukrainian realities, it is necessary to pay attention to the gender characteristics of women living in rural areas. Thus, the vast majority of workers who provide household and personal services in families (domestic workers) are in the shadow sector of the economy. In Ukraine, the total number of such workers is about 162 thousand people, the share of women among them is about 80% (mostly rural women) (Babak *et al.*, 2021; Senyk, 2021; Gender disparities in..., 2022). During the period of martial law in Ukraine, women cannot combine employment and motherhood due to the underdevelopment of the network and the closure of children's institutions. This leads to limited opportunities for women to find work and to a high level of workload due to the need to perform agricultural work on their own land.

### EU financial rehabilitation and gender equality measures

It should be noted that out of 135 countries and territories in 2021, the average share of women in the national parliaments of the world reached 25.6%, continuing the slow growth trend that needs 40 years to achieve gender parity. The share of women in local advisory bodies was 36.3% and 28.2% in managerial positions. In European countries, the main ideas related to gender equality and the integration of gender aspects indicate that the European recovery plan also requires significant public and private investments at the European level. Sustainable recovery, job creation, and compensation for immediate damage caused by the war in Ukraine, while simultaneously supporting environmental and digital priorities, are laid down in the Multi-Year Financial Development Program, which is reinforced by the "Next Generation EU" program (Gender Equality Strategy..., 2017). The overall structure of this program will reduce the level of bureaucracy for beneficiaries and authorities, promote equality of opportunities, ensuring the gender nature of activities in relevant programs and tools to promote equality between women and men. The role of the EU budget in supporting the effective implementation of general political goals is strengthened by strengthening the ties

between the EU budget and the European Semester, promotes the implementation of the European pillar of social rights, as well as in the areas of migration, environment, climate change, equality of women and men, rights and equals opportunities for everyone (Current trends of..., 2020).

In 2020, the European Council determined the terms and size of a comprehensive package of financial rehabilitation, which includes the previously approved Multiannual Program for Financial Development (MPFD, which is the EU budget until 2027) and a specific recovery tool, which was named "Next Generation EU" (NGEU). In addition, there is a Brexit Adjustment Reserve designed to compensate for unforeseen and adverse consequences in the EU member states and, in the industries, most affected by this reality (Current trends of..., 2020). The total amount of the NGEU is 750 billion EUR; it includes instruments and additions to the Recovery and Stability Fund, which is distributed in the form of loans to EU member states (360 billion EUR to be repaid by 2026) and grants – 312.5 billion EUR (to be used by the end of 2023). The European Commission was granted permission to borrow funds on behalf of the Union in the capital markets for transfer to programs within the NGEU.

The EU's €1074.3 billion multi-annual financial programme (MPFD) for 2021-2027 has been adjusted to take into account the impact of the crisis. New taxes, including taxes on non-recyclable plastic waste, cross-border carbon transfer, digital levies and a potential financial transaction tax ("Tobin tax"), have been approved as revenue sources to cover loans. Achieving gender equality goals is expected to strengthen the fiscal position of EU countries. By 2050, strengthening gender equality could create between 6.3 and 10.5 million additional jobs, in particular by addressing gender segregation in education and increasing women's participation in STEM fields, with approximately 70 per cent of these jobs going to women. This could have a positive impact on gross domestic product (GDP) per capita, contributing to EU growth of 9.6% over time. Implementing gender equality measures in EU Member States with lower levels of gender equality, based on the Gender Equality Index, could individually increase GDP per capita by up to 12% by 2050.

However, Ukraine faces legislative challenges that necessitate a new financially secure gender model. Key components of the proposal involve viewing social financing as an investment in economically active human resources that meet the requirements of a socially secure state. Other aspects include delineation of power in gender budgeting, activation of women in the social sphere at all levels of government, harmonisation of legislative norms with international law, prioritisation of income aspects, reform of social and labour relations, advocacy for gender partnership, creation of mechanisms for protection of human rights, creation of comprehensive gender budgeting programmes, establishment of independent social expertise, reform of institutional structures, democratisation of the social sphere, and the establishment of a gender budgeting system. These initiatives are based on a state-society approach to gender policy.

### Discussion

The financial implication of the concept of security and development of gender equality and parity synergy of women and men is considered in a broad context as “freedom from fear” (freedom from fear) and “freedom from want” (freedom from want). According to the first financial subtext of the security concept, decisions are made to provide social assistance to women and men from threats and focus on conflict prevention mechanisms (financial losses) using a peacekeeping mission for social services. The second financial implication of the concept of security expands the scope of protection of rights to financial assistance for women and men, including natural disasters, famine, disease, loss of property (that is, almost all possible financial threats to an individual’s well-being). It should be noted that the financial implication of the concept of security and development of gender equality began to spread in a broad interpretation. Thus, A. Kofi (2000) and H.G. Kryvchuk *et al.* (2004), the former Secretary General of the UN, noted: “the paradigm of the concept of security and development of gender equality between women and men, in a broad sense, includes much more than just making a decision to suspend conflict situations. It covers human rights to ensure their financial capabilities, access to education and health protection, provision of economically active human resources with labor relations without gender differences. J.S. Clancy & N. Mohlakoana (2020) explore the concept of gender audits as an approach to engendering energy policy in Nepal, Kenya, and Senegal. The authors delve into the complexities of gender dynamics within the energy sector, highlighting the importance of incorporating gender perspectives into policy formulation and implementation.

The study emphasizes the significance of gender audits in identifying existing gender disparities and inequities within energy policies and programs. By conducting gender audits, policymakers can gain insights into how energy policies may disproportionately impact different gender groups and tailor interventions to address these disparities effectively. The financial subtext of security and

development of gender equality between women and men is formed by the combination of two elements – protection and empowerment of individuals. They are considered as a single unit of financial security guarantee. For example, the Human Security Commission emphasizes that the right to financial support of an individual is a reinforcing element when making financial decisions of state authorities regarding the provision of top-down protective actions, when adequate institutions, norms and institutional structures are created to prevent threats and human security (Musevych, 2023). The empowerment of the individual, in turn, involves the opposite processes (bottom-up), when people themselves are able to determine their financial capabilities to ensure security.

For the European Union, the financial subtext of security and the development of gender equality between women and men is a narrative that includes the goals and methods of the financial system of the state to implement the external policy of financial security, which has a representative form of discussions about financial support and protection for different audiences, both public and the professional sector, as well as the security and defense sector (A European way..., 2007). It should be noted that in the European discourse, the financial subtext of security and the development of gender equality between women and men is often identified with the “duty to protect”, re-orienting attention from human security within the Union to ensuring it from the outside (as part CSDP/ ESDP). Both concepts, according to the resolution of the European Parliament, have “practical consequences and significant political motivation for a safe strategic orientation of European politics...”. At the same time, “there is neither an automatic obligation nor means at the disposal of the EU to deploy ESDP missions, civilian or military, in all crisis situations” (European Parliament Resolution..., 2010). This indicates the limited financial resources of the EU and the understanding of security and the development of gender equality between women and men, within the financial support of the regions of the world, and not within the EU itself. Obviously, within the EU, the problems of gender budgeting, as a stabilization tool of the security system and the development of gender equality between women and men, have been overcome in their critical form.

G. Sen (2019) points out the progressive trends in the financial context of security provision and the development of gender equality that emerged after the disappearance of the bipolar world order and the full involvement of a wide range of age and gender target groups in the state finance system at all levels. The authors of this study agree with the findings of G. Sen (2019) as they recognize the importance of this factor in the development of financial security and gender equality. This context reflects not only the growing attention to the financial aspect of security but also the expansion of participants involved in shaping and implementing state finances. The transition from the bipolar world has opened up new opportunities for involving diverse groups of citizens in financial planning and resource

allocation processes, thereby promoting greater consideration of the needs of various social and gender groups.

Views on the role of men and women regarding their financial capabilities prejudice the safety of life in society and formed the influence of the family, school, mass media, social environment, as well as gender policy in state structures in the process of socialization of an individual (Saifnazarov & Saifnazarova, 2023). American political scientist R. Inglehart defines gender equality as a sensitive indicator that shows how developed, democratic and financially stable the state is. The conclusions of his research prove: countries with high indicators of financial capacity in public institutions have a higher level of security and development of gender equality for women, as they ensure their rights to freedom of action in society. Such states are more economically developed, as they create conditions for political and economic diversity, tolerance, inclusiveness, and interpersonal trust (Chorny, 2013).

L. Hessini (2020) explores the crucial role of feminist funds in financing gender equality and women's rights initiatives. The author sheds light on the significance of these funds in providing financial support to grassroots organizations, advocacy groups, and women-led initiatives that work towards gender equality and women's empowerment. The study underscores the importance of feminist funds in filling the funding gap for gender equality initiatives, particularly in contexts where traditional sources of funding may be insufficient or inaccessible. By prioritizing women's rights and gender equality, feminist funds play a pivotal role in amplifying the voices of marginalized communities and addressing systemic barriers to women's empowerment. The authors of this study recognize the critical contribution of feminist funds to advancing gender equality and women's rights. They acknowledge that feminist funds serve as vital mechanisms for channeling resources to initiatives that challenge patriarchal norms, promote women's leadership, and advocate for policy change.

A study on gender budgeting was carried out by R. Khalifa & S. Scarparo (2021). The researchers noted that it is worthwhile to target policies in this direction to promote social change and support gender equality. It argues that gender-responsive budgeting support for gender equality can lead to, among other things, significant positive effects on the economy. The analysis also emphasises the need for mainstreaming to challenge gender stereotypes and contribute to transforming society. Although the authors in the paper have focused less on gender-responsive financing specifically, their assessment that it is important to follow this approach to accounting is also correct. Indeed, contributing to the transformation of society is a very important part of the functioning of both the enterprise and the economy as a whole (Rud & Shubala, 2023). T. Polzer *et al.* (2021) examined gender budgeting in public financial management. They noted that the topic of gender budgeting is one of the main topics at the moment, but many other works still do not have a clear methodology on how it should be conducted. This indicates the subsequent

need for additional research in this direction in different countries. When assessing budget financing in Ukraine, one of the models was described, which is quite effective, however, within the framework of modern economic science, their number is much greater, and all of them remain relevant for a more detailed study. T. Addabbo *et al.* (2020) in a study looked for opportunities to implement gender budgeting in research organisations to address the problem of gender inequality. Some strategies to address the problem and steps to implement them were proposed. Researchers believe that integrating gender budgeting can lead to transformation of the organisation and will increase their performance. In general, based on the research conducted on gender financing in Ukraine, authors can agree with this information.

F. Cunha *et al.* (2021) discussed the evolution of the concept of "gender security" in the social sciences and its wide application across various disciplines. They noted that approaches to gender security have expanded into diverse academic fields such as sociology, psychology, education, history, philosophy, religious studies, literary studies, art studies, political science, law, public finance, economics, and statistics. The authors of this study agree with this assertion regarding the dissemination of the concept of "gender security" across different academic disciplines, as they acknowledge the significance of this concept within the context of social sciences as well as its application in economic and legal domains. In supporting this statement, they may refer to authoritative sources and publications demonstrating the extensive application of the gender security concept across various fields of knowledge, underscoring its relevance and importance in the contemporary world. Unlike a biological interpretation, gender security is viewed as a socio-role and financial-cultural personality trait embedded in the behavioural patterns of both women and men. The pursuit of gender equality at the national level, considering the established gender relations in society, is crucial for developing highly effective mechanisms of gender budgeting. This involves eliminating gender stereotypes and prejudices, ensuring and affirming the successful progress of modern society, and directing efforts toward state authorities, political parties, and civil organizations.

## Conclusions

The examination of gender budgeting within the framework of a synergistic approach highlights its potential as a tool for achieving sustainable development and fostering gender equality across various sectors of society. The study emphasizes the importance of non-linear establishment of gender equality paradigms within financial support and protection frameworks, encompassing areas such as political, legal, personal, labor, consumer, household, moral, and psychological protection. Concrete outcomes of this analysis include the identification of key principles guiding the development of budgetary protection programs, which prioritize gender equality within social protection and financial security systems. Specifically, the study underscores the necessity of

establishing an extensive institutional and organizational network comprising state authorities and local self-government entities. This network should focus on ensuring the safety and protection of professional employment for women, conducting gender analyses of legislation, allocating sufficient funding for gender-focused programs, expanding gender-sensitive indicators, and combating societal gender stereotypes.

At the level of the institutional and organizational structure of gender budgeting, there should be an extensive network of state authorities and local self-government in the areas of: safety and protection of professional employment for women who enter or return to the labour market after performing reproductive functions; conducting a comparative gender analysis of Ukrainian and international gender legislation; allocation of sufficient amount of funding for gender programs of personality development; expanding the list of indicators by gender; overcoming gender stereotypes in society.

Future research could explore the implementation and effectiveness of gender budgeting initiatives in different contexts, assessing their impact on promoting gender equality and social protection. Additionally, examining the intersectionality of gender with other dimensions of identity, such as race, ethnicity, class, and disability, could provide deeper insights into the complexities of financial security and rights protection within diverse populations. Ultimately, continued inquiry into these areas will contribute to the refinement and enhancement of gender-responsive policies and practices aimed at fostering inclusive and equitable societies.

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## Conflict of Interest

None.

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## Гендерне бюджетування в Україні: інструменти, фінансова безпека та гендерна рівність у секторах економіки

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**Анотація.** Питання гендерної рівності за останні роки стали актуальними. Оскільки гендерне бюджетування є одним із інструментів досягнення цієї мети, проведення досліджень з максимізації його ефективності залишається актуальним. Метою дослідження було обґрунтування використання порівняльного підходу у бюджетному фінансуванні як інструменту для досягнення гендерної рівності та покращення стабільності фінансової системи країни. Аналіз та прогнозування були основними методами, використаними під час дослідження. Стаття досліджувала еволюцію бюджетного фінансування в Україні, з фокусом на гендерному бюджетуванні як механізмі захисту прав людини в рамках інституційної структури. У дослідженні була підкреслена ключова роль гендерного включення у досягненні гендерної рівності та забезпеченні фінансової стабільності в державі. Була надана всебічна рамка, включаючи детальний алгоритм крок за кроком, як для розробки, так і для виконання бюджетних програм у різних економічних секторах та оборонному секторі, з великим акцентом на інтеграцію гендерної перспективи. Крім того, досліджено концепцію синергетичного розвитку гендерного бюджетування, демонструючи його потенціал як потужного інструменту для зміцнення фінансової безпеки та сприяння гендерній рівності. Крім того, проведено осмислену оцінку відповідності регіональних стратегій розвитку України ключовим принципам прав людини та гендерної рівності. Було проведено докладний аналіз розподілу гендерного бюджетування у різних економічних секторах та оборонному секторі, розкриваючи підходи регіональних стратегій розвитку до алокування коштів з урахуванням гендерних аспектів. Дослідження є інструментом для покращення розподілу фінансових ресурсів та забезпечення гендерної рівності в Україні та інших країнах, що сприяє збільшенню економічного розвитку шляхом залучення більшого числа людей у економіку

**Ключові слова:** державна політика; сталий розвиток; законодавство; соціальна сфера; фінанси