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GENDER COMPONENT OF THE RISKS OF THE BUDGET PROCESS IN UKRAINE

Background. *This article is devoted to the study of gender aspects of the risks of the budget process in Ukraine, particularly the implementation of gender budgeting, as well as the assessment of risks that arise during the implementation of management decisions at all stages of the budget process of public authorities in Ukraine.*

Methods. *To carry out an in-depth analysis of the scientific problem under study, the article uses general scientific and special methods, including comparison, specification, typology, etc.*

Results. *The article presents the results of the analysis of the institutional and legal environment of gender aspects of the risks of the budget process at the state level. Following this analysis, the authors provide a list of risks at each stage of the budget process and possible consequences of failure to consider the gender aspects of these risks.*

Conclusions. *Based on the study, the authors provide examples of risks at all stages of the budget process regarding gender aspects, characterize them, and emphasize the need to continue developing in-depth methodological support for assessing the risks of the budget process concerning gender aspects at all stages of its implementation by the state authorities of Ukraine.*

Key words: *budget process, budget legislation, gender aspects, gender budgeting, gender responsive budgeting, risks of the budget process, stages of the budget process, risk management of the budget process.*

Background

The direction of gender budgeting in Ukraine began its development relatively recently, as evidenced by the state's recognition of the importance of gender issues at the legislative level only in 2005. This was done through the adoption of the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Women and Men" (Verkhovna Rada of Ukraine, 2005). The practical implementation of gender aspects at the level of the main managers of budget funds took place in 2014, through the introduction by the Ministry of Finance of Ukraine of a pilot project to conduct gender budget analysis in two sectoral ministries, in particular the Ministry of Social Policy of Ukraine and the Ministry of Youth and Sports of Ukraine.

It should be noted that the reform on the implementation of gender budgeting in Ukraine began its implementation with the technical support of the project "Gender-oriented budgeting in Ukraine" (Project GOB), which was funded by the Swedish International Development Agency (SIDA). For the first time, this project introduced the use of gender-oriented budgeting as one of the tools for achieving gender equality in Ukraine, which was aimed at increasing the efficiency of the use of budget funds and other state financial resources.

The relevance of the topic of the study of the gender component of the risks of the budget process is due to its direct impact on the effectiveness and fairness of the implementation of state financial policy. Despite the direction of the budget to meet the needs of society, in particular, men and women, as well as various social groups of the population, the lack of gender sensitivity in this matter can lead to significant disproportions and inefficiency in the use and distribution of public financial resources.

The purpose of the study is to analyze the institutional and legal environment for the implementation of gender

budgeting at the state level, as well as to identify the possible risks that accompany the implementation of management decisions of authorized officials during the implementation of gender budgeting at all stages of the budget process. This, in turn, will make it possible to prepare proposals for more effective use of available state financial resources and minimize the consequences of the impact of such risks. The objectives of the study are defined: disclosure of the essence and content of the main terms and concepts used in the consideration of this process; analysis of the gender legislation of Ukraine; study of the impact of non-inclusion of gender aspects at various stages of the budget process with the determination of the possible consequences of such impact; justification of the need to integrate gender aspects into the budget process at all stages, etc.

Literature review. Among Western researchers of gender issues in economic theory and the implementation of the gender approach in the budgeting process, the following scholars can be distinguished: D. Budlender, G. Becker, M. Bosnic, E. Villagomez, H. Ebner, D. Elson, E. Klatzer, R. Xelo, S. Nikolin, A. Golemac-Powell, T. Polzer, M. Stewart, A. Ferrando, D. Frey, L. Shtangl, and others.

It should be emphasized that the domestic scientific school in this field is only in the process of formation. Currently, the following Ukrainian experts in the field of gender aspects and gender budgeting can be identified: O. Vladysavlevych, S. Harashchenko, T. Ivanina, O. Kyselova, M. Kolodii, T. Martsyniuk, O. Ostapchuk, O. Rudenko, N. Riabushenko, O. Tsiupa, N. Chermoshentseva, O. Cherniuk, and others.

At the same time, an in-depth study of specific issues concerning the interaction of gender aspects, public internal financial control, particularly risks, and their impact on the functioning of public sector institutions during the budgeting process has been explored in the scientific works of the

following Ukrainian scholars: V. Bazylevych, L. Balastryk, A. Vatuliiov, O. Holynska, I. Hrytsai, T. Koliada, A. Krysovatyi, I. Lopushynskyi, I. Liutyi, L. Nalyvaiko, O. Rozhko, T. Fesenko, and others.

Methods

When studying the gender aspects of the risks of the budget process, the basic general scientific and special methods were used as methods, which are aimed at solving specific scientific problems. In particular, the method of analysis, the method of synthesis, and the method of analogy were used. The use of the analysis method made it possible to consider the budget process through the prism of its constituent parts and analyze the impact of gender risks at each of its stages. The synthesis method, on the contrary, allowed for combining the constituent parts of the object under study, namely the budget process as a whole, taking into account the implementation of gender-oriented budgeting, and to see a holistic picture of the impact of not taking into account gender aspects on the results of the activities of public sector institutions during the budget process. The analogy method made it possible to obtain information on the forecast of the impact of not taking into account gender aspects on the efficiency of the use of budget funds and other state financial resources. During the study, other methods were used, in particular: comparison, concretization, typology, statistical data analysis, expert evaluation, etc.

Results

To ensure social justice, equal satisfaction of the needs and interests of all members of society, regardless of gender, in all political, economic, and social spheres, today it has become important to use the most effective and efficient means and practices of gender budgeting. Such a means can be the application of a gender approach at all stages of the budget process. This will create conditions for identifying existing gender problems, gaps, and discrimination in society, which in turn will allow more effective planning of budgets of business entities, taking into account the identified problems and related risks. The implementation of these measures will ensure more effective use of both human resources and budget funds, which will contribute to the growth of gender equality in all spheres of political, economic, and social development of the state as a whole, and to improve the standard of living of each citizen, recipient/user of public services. Equality is achieved when the decision-making process is aware of the different needs, characteristics, and priorities of men and women (Galizzi, Bassani, & Cattaneo, 2018).

An important nuance is that when applying the gender approach, budget expenditures will be directed to specific target groups, which will contribute to more efficient use of public funds and resources without additional increases in budget allocations, in particular "gender budgeting ... proposed as one of the possible tools for overcoming inequality and the gender gap, starting in the 1980s, and then more widely in the 1990s and in the new century. However, gender budgeting and, more generally, gender-oriented policies are undoubtedly not fundamental. Gender inequality remains embedded in our societies and in public policies. For example, while some advances have been made in addressing gender gaps, the pay gap remains significant..." (Steccolini, 2019).

Nowadays, there is a legislative framework which facilitates the promotion of gender equality in Ukraine (including through budgetary mechanisms), but it needs to be updated with new documents on this issue (Karpynch, & Miedviedkova, 2021).

The issue of gender aspects in the budget process in Ukrainian legislation is currently regulated by various legislative acts: laws, strategies, various plans, programs and other documents and has the following legislative basis:

- Constitution of Ukraine (Verkhovna Rada of Ukraine, 1996);
- Budget Code of Ukraine dated July 8, 2010 № 2456-VI (Budget Code of Ukraine, 2010);
- Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (Istanbul Convention) Date of commission: May 11, 2011; Date of ratification by Ukraine: June 20, 2022; Date of entry into force for Ukraine: November 1, 2022 (Verkhovna Rada of Ukraine, 2022a);
- Law of Ukraine of September 8, 2005 № 2866-IV "On Ensuring Equal Rights and Opportunities for Women and Men" (Verkhovna Rada of Ukraine, 2005);
- Law of Ukraine of June 20, 2022 № 2319-IX "On Ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence" (Verkhovna Rada of Ukraine, 2022b);
- Order of the Cabinet of Ministers of Ukraine dated February 8, 2017 № 142-r "On approval of the Strategy for reforming the public finance management system for 2017-2020" (Cabinet of Ministers of Ukraine, 2017);
- Order of the Cabinet of Ministers of Ukraine dated December 29, 2021 № 1805-r "On approval of the Strategy for reforming the public finance management system for 2022-2025 and the plan of measures for its implementation" (Cabinet of Ministers of Ukraine, 2021a);
- Order of the Cabinet of Ministers of Ukraine dated June 24, 2016 № 474-r "Some issues of reforming public administration of Ukraine" (Cabinet of Ministers of Ukraine, 2016);
- Order of the Cabinet of Ministers of Ukraine dated July 21, 2021 № 831-r "Some issues of reforming the state administration of Ukraine" (Cabinet of Ministers of Ukraine, 2021b);
- Order of the Cabinet of Ministers of Ukraine dated March 18, 2024 № 244-r "On Approval of the Plan of Ukraine" (Cabinet of Ministers of Ukraine, 2024b);
- Order of the Ministry of Finance of Ukraine dated January 2, 2019 № 1 "On Approval of Methodological Recommendations for the Implementation and Application of a Gender-Oriented Approach in the Budget Process" (Ministry of Finance of Ukraine, 2019a);
- Order of the Ministry of Finance of Ukraine dated December 10, 2010 № 1536 "On effective indicators of the budget program" (Ministry of Finance of Ukraine, 2010);
- Order of the Ministry of Finance of Ukraine dated May 19, 2020 № 223 "On the assessment of the effectiveness of budget programs of the state budget" (Ministry of Finance of Ukraine, 2020);
- Order of the Ministry of Finance of Ukraine dated October 23, 2019 № 466 "On reviews of state budget expenditures", etc. (Ministry of Finance of Ukraine, 2019b).

The issue of gender aspects in the budget process in Ukrainian legislation is currently regulated by various legislative acts: laws, strategies, various plans, programs, and other documents.

The legislators emphasize that the need to introduce the concept of "gender" in budget legislation is aimed at emphasizing its economic importance, associated with the influence of not always well-regulated stereotypes of behavior, which are caused by certain "incorrect" generally established social roles of women and men in social life, and can lead to certain economic consequences:

- Strengthening of established gender stereotypes, in terms of not taking into account the specific needs of women and men when planning the budgets of business entities;

- Reducing women's equal access to the use of certain resources;

- The formation of economic inequality in terms of the unfair distribution of wages between women and men;

- The emergence of risks of inefficient use of budget resources, etc.

The study of the national legislation of Ukraine showed that the main idea of gender equality, in particular the provision on ensuring equal rights and opportunities for Ukrainian citizens, is laid down in certain principles of the functioning of the budget system of Ukraine, which is fundamental for the implementation of the gender approach in the budget process.

It should be noted that the Budget Code of Ukraine enshrines the principle of efficiency and effectiveness of the budget system of Ukraine, according to which, when drawing up and implementing budgets, all participants in the budget process should strive to achieve the goals planned based on the national system of values and tasks of innovative economic development by ensuring the quality provision of public services, including taking into account gender aspects, while attracting the minimum amount of budget funds and achieving the maximum result when using the amount of funds determined by the budget (Budget Code of Ukraine, 2010).

First of all, the term "gender" is not clearly defined in the normative and legislative documents of Ukraine, but its meaning is enshrined in the Istanbul Convention. In this document, the definition of "gender" is indicated as socially fixed roles, behavior, activities, and characteristics that a certain society considers appropriate for women and men (Vyhovska et al., 2024).

As for the history of the emergence of gender budgeting as such, as noted by T. Polser, in his article, practitioners initiated government steps towards gender budgeting, with Australian feminists popularizing gender budgeting in the early 1980s, leading to the first implementation of the Women's Budgeting Program in 1984 (Polzer, Nolte, & Seiwald, 2023).

In general, the concept of "gender" has several main aspects, but we will consider an economic construct where taking into account the gender aspect in budget planning allows for effective and fair distribution of resources in accordance with the actual needs of women and men, while minimizing the risks of the budget process and not increasing the budget allocations planned for the institution. A principal aim of GB has been to integrate gender analysis into macroeconomic policy, government spending, and revenue proposals with a view of ensuring they promote gender equality (Elomäki, & Ylöstalo, 2021).

The need to make management decisions authorized by officials of state bodies to implement a set of measures to take into account gender aspects at all stages of the budget process is closely related to the timely identification and assessment of the impact of possible risks that arise during the implementation of such activities.

So, Rozhko emphasizes that budget risk management should be carried out on the basis of compliance with a set of principles, in particular: totality, integration, efficiency, dynamism, and permissible level of risk (Rozhko, 2016).

According to Liutyi at the stage of preparation and drafting of the budget, the quality of the budget process at its various stages can be influenced by the following factors

or risk-generating elements: political interests of government structures, dependence on the adoption of other related decisions (such as the tax package), the reliability of the information base and scientific methodologies, the professional level of project development, and the interests and requirements of international financial and credit institutions, among others (Liutyi et al., 2023).

At the stage of consideration and approval of the Law on the State Budget of Ukraine for the respective year, influencing factors may include the direction of interests of certain government structures, groups, or individuals (interest lobbying), as well as the level of awareness, responsibility, and competence of members of parliament regarding economic and budgetary issues.

At the stage of budget execution, the key factors are compliance with the provisions of the Law on the State Budget of Ukraine for the respective year and other regulatory acts, as well as the presence of an effective system of operational budget control (Liutyi et al., 2023).

Ukraine's budget legislation is aimed at integrating the gender aspect into the planning of budgets at all levels.

In accordance with the Methodological Recommendations for the implementation and application of a gender-oriented approach in the budget process, the gender-oriented approach is the consideration of 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, 2019a). In these methodological recommendations, the specified process received an abbreviated name - GOB (Gender Responsive Budgeting (GRB)) and has established itself as an effective management tool and an effective tool for effective budget planning.

Domestic scientists emphasize in their research that gender budgeting is one of the most important tools and financial stabilizers for ensuring security and development of gender equality in all spheres of the country's economy and in the country's defense sector in order to protect human rights (Vyhovska et al., 2024).

The process of gender budgeting includes the following main elements:

- Implementation of gender analysis;
- Adoption of appropriate changes in the programs and budgets of state bodies;
- Continuous implementation of gender budgeting in the budget process.

GRB is a process in which the needs and interests of women and men are taken into account based on gender equality at the stage of developing programs, projects, and policies at all levels and stages of the management decision-making process. In the understanding of the budget process, namely minimizing the risks of the budget process, an example can be the consideration of the gender component, in particular, ensuring the representation of all beneficiaries in the process of making management decisions for equal access to the distribution of budget funds for their effective and efficient spending at all stages of the budget process. As many governments enact policies to address social inequities, a significant gap remains between approving reforms and seeing actual results. Our study of GRB (Gender-responsive budgeting) in Ecuador shows that even a celebrated reform that from the outside seems relatively successful can have a long road ahead to exert significant changes to policy making and accountability (Guzmán, 2024).

The second paragraph of the second point of the second part of the Section III of the Resolution of the Cabinet of Ministers of Ukraine No. 142-r dated February 8, 2017, "On Approval of the Strategy for Reforming the Public Finance Management System for 2017–2020," states that integration of a gender-oriented approach into the budget process will ensure an increase in the efficiency and quality of public services provided, taking into account the needs of social groups, including on the basis of gender, and will strengthen the accountability of budget managers and budget transparency. At the same time, an effective assessment of performance indicators should be ensured in order to make timely management decisions aimed at adjusting the

activities of the budgetary institution to achieve the goals (Cabinet of Ministers of Ukraine, 2017).

Since the implementation of GRB requires state institutions to take into account the gender needs of all beneficiaries, it is necessary to improve existing models of budget planning and use of budget resources, conduct a detailed analysis of the effectiveness of budget programs, as well as improve the budget risk management system in terms of taking into account gender aspects at all stages of the budget process.

For clarity, we give examples and consequences of the impact of risks in Table 1 in accordance with the stages of the budget process.

Table 1

Gender aspects of risks at different stages of the budget process

№	Stages of the budget process	Possible risks (gender aspect) and the possible consequences of their impact
1.	Preparation and review of the Budget Declaration (local budget forecast)	The risk of not taking gender aspects into account when formulating budget indicators in the Medium-Term Budget Declaration, ignoring gender goals and indicators for their achievement. Consequences of influence: inefficient use of public funds (with potential losses of budget allocations due to suboptimal distribution), further deepening of gender inequality (in areas where women account for more than 60% of social program beneficiaries), loss of opportunities to improve the lives of various population groups (e.g., internally displaced persons), and slowdown in economic recovery, etc.
2.	Preparation of draft budgets	Risk of failure to take into account comments and proposals on gender aspects based on the results of gender analysis of budget programs in draft budgets (e.g., failure to take gender aspects into account in program budgeting). Consequences of influence: inefficient use of public funds and decline in the quality of public services (redistribution of resources and underinvestment in sectors where there is an urgent need), decline in the quality of public services, increased social vulnerability (women in rural areas or occupied territories where access to services is limited by war), accumulation of financial irregularities that complicate the task of maintaining the stability of the state budget in the medium term, etc.
3.	Consideration of the draft and adoption of the law on the State Budget of Ukraine (decision on the local budget)	Risk of not including information on overcoming gender gaps in budget programs and/or risk of not including such programs in the draft law on the State Budget of Ukraine (annually). Consequences of influence: inefficient use of public funds (losses in social spending), slowdown in the country's economic development (due to underestimation of women's contribution to GDP, estimated at 40% according to World Bank data, due to limited access to the labor market for various reasons and discriminatory barriers), exacerbation of structural inequalities in terms of the impact of budgetary decisions on women and men and/or their groups due to existing socio-economic and institutional inequalities (e.g., in employment, where there is a gender pay gap), against the backdrop of these problems, increased political risks (decreased donor confidence and, as a result, decreased external financing), etc.
4.	Execution of the budget, including amendments to the Law on the State Budget of Ukraine	The risk of not including the gender component in the characteristics of budget programs at the stage of drawing up budget program passports. Consequences of influence: incorrect prioritization of budget programs (negative impact on various social groups, disregard for strategic goals and objectives, etc.), reduced efficiency and effectiveness of budget expenditures due to the mismatch between priorities and the real socio-economic needs of the population, complications in monitoring and assessing the impact of budget programs on different gender groups, which complicates the timely adjustment of budget policy for the effective use of public funds and resources, etc.
5.	Preparation and review of the budget implementation report	Risk of not including information on the inclusion of gender aspects and their actual implementation (based on the results of monitoring and evaluation of effectiveness) in the report on the implementation of the budget program passport. Consequences of influence: lack of objective information on assessing the degree of gender equality in budget programs and the possibility of eliminating gender imbalances in the distribution of budget funds when planning the budget for subsequent periods, lack of transparency and accountability in the budget process, insufficient justification of management decisions to adjust budget policy to increase the efficiency of public spending and promote greater social equality in public finances, etc.

Source: developed by the authors.

Gender budgeting involves restructuring income and expenditure in such a way that the needs of society, both women and men, are represented in budget articles. Gender-based budget analysis can be taken into account in a wider range of issues. Their solution would be to create equal opportunities for members of society and ensure its sustainable development. This approach makes the budget more efficient, fair, and transparent (Horodetska, 2017).

It should be noted that the GRB needs some improved legislative support on risk management of the budget process, further improvement and development of the regulatory framework, clarification of existing norms, explanatory work with the staff of state bodies on understanding the need to introduce GRB approaches, improve the national methodology for integrating a gender-oriented approach into budgeting, continue to implement a set of measures to develop a system of indicators for gender

analysis of budgets, both at the planning stage and at the stage of budget implementation by state authorities to take into account gender aspects in all spheres of public administration, etc.

To solve these problems, international partners can be involved and an analysis of the best foreign practices can be carried out regarding the successful implementation of a gender-oriented approach at various stages of the budget process, which will make it possible to outline priority tasks: the first task may be to strengthen political support for gender initiatives, which will allow to adjust the development programs of various sectors of the economy taking into account the gender aspect and, as a result, to improve the efficiency of public finance management, improve the overall economic and social situation in the country. There is also a need to coordinate the efforts of various departments to solve the issues of transition to a gender-oriented approach to budgeting (Medvedkova, 2021).

At the same time, considerable attention should be paid to the further practical application of the gender-oriented approach in the budget process at the state and local levels to ensure that the needs of social groups, including on a gender basis, are taken into account, in particular, to strengthen the accountability of the main managers of budget funds and to increase the transparency of budgets in these areas (Verkhovna Rada of Ukraine, 2005).

In the activities of public sector institutions, the gender approach is implemented through certain sequential steps: conducting a gender analysis of the institution's activities, developing a program based on the results of gender analysis, the stage of allocating resources for the implementation of the planned program taking into account gender aspects, the actual implementation of the program and the last step - monitoring and evaluating the

effectiveness of the implemented solutions, from the point of view of analysis for more effective planning and minimization of budget risks (gender aspect) in further activities. Implement a system for monitoring and evaluating the effectiveness of gender budgeting, which will allow monitoring progress and making adjustments to budget programs in order to increase gender sensitivity. The final result of gender budgeting is the achievement of gender equality in the development of public infrastructure and the social sphere (Marukhlenko et al., 2024).

The national legislation defines a unified methodology and criteria for conducting a gender audit by business entities. Gender audit includes an assessment of the current state of ensuring equality and the implementation of a comprehensive gender approach in the activities of state bodies, in particular: the formation of working groups to conduct a gender audit, the organization and conduct of surveys/focus groups, the analysis of internal regulatory documents, reporting on gender balance in personnel policy, fair distribution of budget funds and other financial resources, etc. Based on the results of the gender audit, a report is drawn up with recommendations for solving the identified problems and ways to overcome them.

Data on the distribution of employees of the State Bureau of Investigation by gender during 2020–2024, presented in Fig. 1.

For this study, statistical data obtained from open sources of law enforcement agencies of Ukraine, in particular, the State Bureau of Investigation (hereinafter referred to as the SBI) and the Office of the Prosecutor General (hereinafter referred to as OPG), were used. This information is publicly available and does not require special permissions for use.

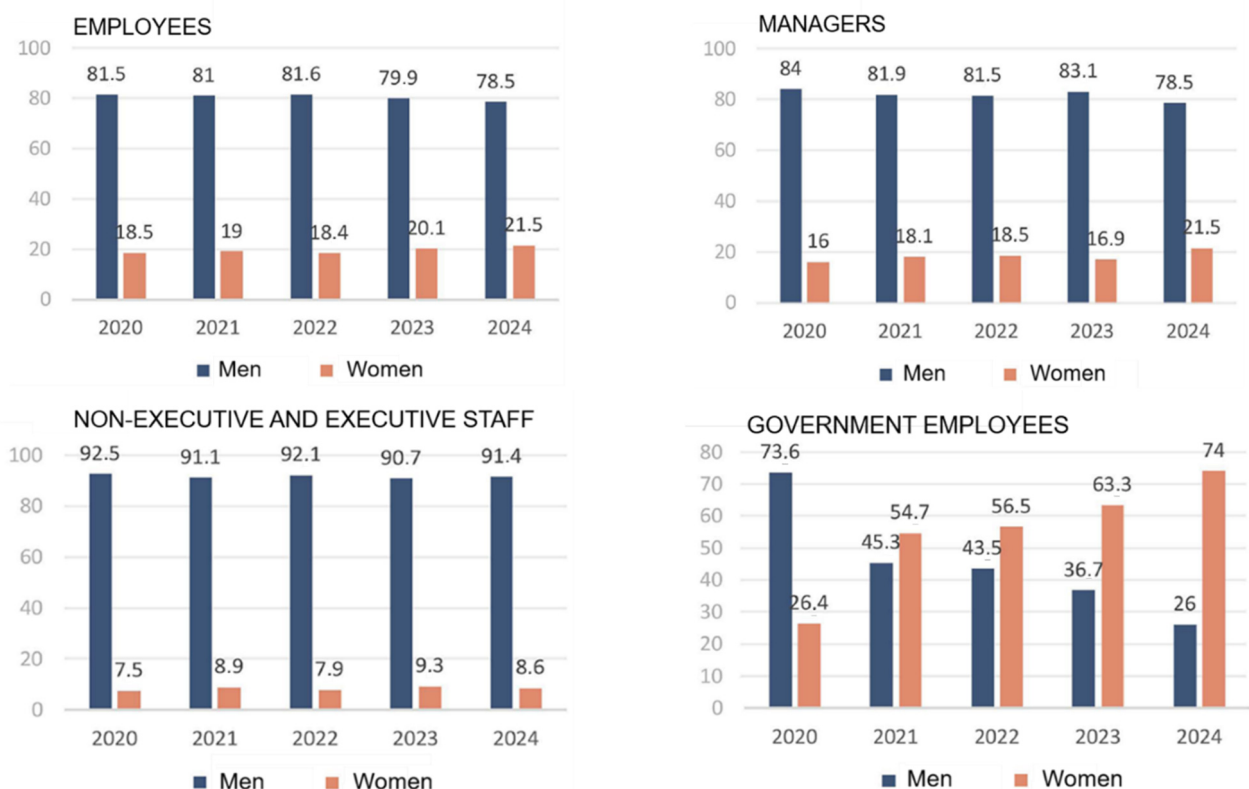


Fig. 1. Distribution of employees of the State Bureau of Investigation by gender, 2020–2024

Source: <https://dbr.gov.ua>.

Figure 1 shows that the share of women among employees during 2020–2024 remains relatively stable, at the level of about 20%. And the graph with the representation of women leaders relative to male leaders shows a slight upward trajectory. In 2024, this figure was 21.5% compared to 16% in 2020, which is definitely a positive trend, but still far from parity (50%). The reasons for restrained growth against the background of reforming the public administration sector, with the support of gender balance in personnel policy, may be the security factor and the outflow of personnel due to the war in Ukraine from 2022 to the present.

However, the dynamics in the civil service are the opposite: in 2024, the share of women was 74%, compared to 26.4% in 2020. These statistics may indicate a gradual improvement in the gender balance of management personnel, but it is necessary to investigate more deeply the problem of the sustainability of the proportion of women among the total number of employees in order to identify and solve the problem or mitigate the risks that may accompany this process. Gender-diverse personnel demonstrate 20–30% higher productivity and effectiveness.

The increase in the proportion of women will be consistent with the principles of gender equality enshrined in the Comprehensive Strategic Plan for Law Enforcement Reform as Part of the Security and Defence Sector of Ukraine for 2023–2027, approved by the Decree of the President of Ukraine dated May 11, 2023 № 273/2023 (Decree of the President of Ukraine, 2023), the Action Plan aimed at the implementation of the Comprehensive Strategic Plan for the Reform of Law Enforcement Bodies as part of the security and Defence Sector of Ukraine for 2023–2027, approved by the Order of the Cabinet of Ministers of Ukraine dated August 23, 2024 № 792-r (Cabinet of Ministers of Ukraine, 2024a) and the implementation of the State Strategy for Ensuring Equal Rights and Opportunities for women and Men for the period up to 2030, approved by the Order of the Cabinet of Ministers of Ukraine dated May 2, 2025 № 439-r (Cabinet of Ministers of Ukraine, 2025).

The main results showed that a high share of women in the local representative body positively affects the level of local government BT (Budget Transparency). We also find that women are more transparent when it comes to both mandatory and voluntary elements of OLBT (Open Local Budget Transparency) (Stanić, 2023).

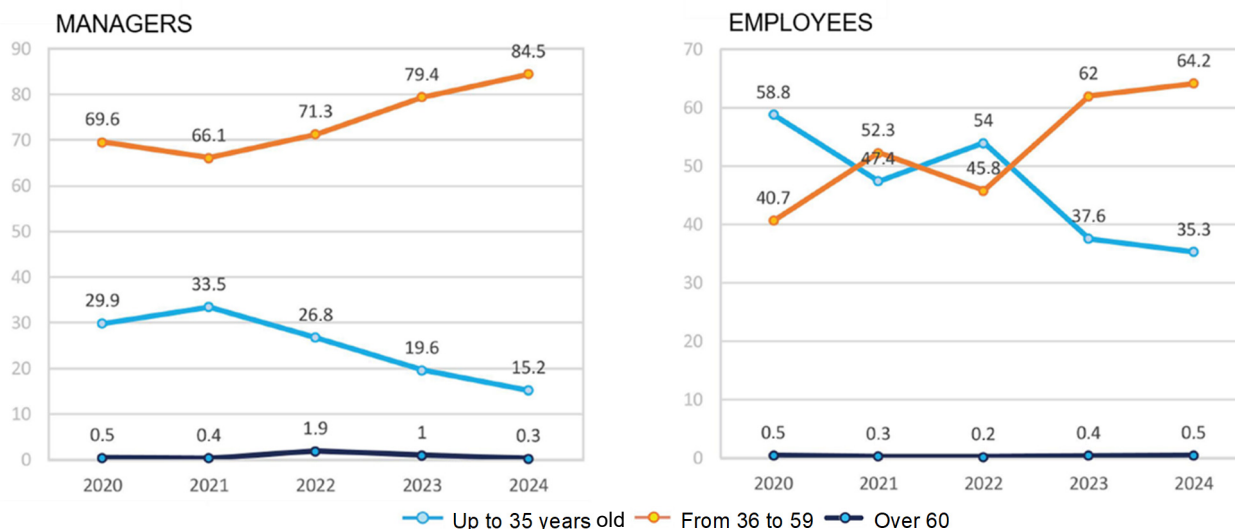


Fig. 2. Distribution of employees SBI by age groups for 2020–2024, %

Source: <https://dbr.gov.ua>.

Analyzing Fig. 2, where the age distribution of employees is presented with a distinction by gender, we can see that the age group up to 35 years has been steadily decreasing in recent years, but there is a steady increase in the age category of 36–59 years from 2021 to now, which may indicate an outflow of young personnel in connection with the war and an acute personnel crisis, which increases the risks of the budget process and weakens budget sustainability. To stabilize the situation, further monitoring and analysis of the situation may be recommended with the preparation of recommendations to encourage young people to work in the public sector, in particular law enforcement agencies, through financial incentives, the introduction of a program aimed at developing skills/training (training) of personnel, the implementation of quotas for young people in state bodies, etc.

The issue of integrating the GRB into the entire budget cycle, namely in all its stages, remains relevant: drafting and consideration, drafting budgets, consideration of the draft budget, and annual adoption of the law on the State Budget

of Ukraine for the next year, budget implementation, preparation, and consideration of the report on budget implementation. It should also be remembered that at all stages of the budget process, control over compliance with budget legislation, audit, and evaluation of the effectiveness of budget management in accordance with the legislation are carried out (Budget Code of Ukraine, 2019). At all stages of the activities of the participants in the budget process (bodies and institutions), officials vested with budgetary powers (rights and obligations to manage budget funds) should clearly understand the importance of implementing the GRB and, depending on the stage of the budget cycle, analyze and assess the impact of budget decisions on taking into account gender needs and achieving gender equality, as well as predicting the gender consequences of state budget expenditures (allocations for programs aimed at meeting gender needs, spending on gender-sensitive public services, etc.), implementing fiscal policy and relevant programs.

The GRB is designed to promote transparency and efficiency of budget planning, counter embezzlement and

corruption in all branches of government at all levels, equal involvement of women and men in budget planning, guarantee the distribution of budget allocations in accordance with gender equality, promote economic development by reducing gender gaps, and ensure gender equality etc. At the same time, gender budgeting requires the political will, appropriate resources, and technical capabilities of civil servants, civil society actors, and other development partners. Its success depends on the degree of institutionalization and whether there is enough political will to structurally introduce gender budgeting as one of the foundations of fiscal policy (Cheberiako, & Hnatiuk, 2020).

Every year, the Ministry of Finance of Ukraine analyzes the consideration of gender aspects during the formation of budget indicators, which are provided by the main managers of state budget funds as part of the preparation of proposals for the Budget Declaration for the medium-term period.

When forming the budget program, the main managers of the state budget funds should take into account the results of the gender analysis of the budget program and include certain gender aspects in all or some of the characteristics of the budget program. In this case, the performance indicators should include quantitative and qualitative values that characterize the focus of the budget program on ensuring the principles of gender equality in accordance with the defined goals, objectives, and directions of the use of budget funds.

We would like to note that the mechanism of implementing GRB into the budget process is somewhat similar to the process of identifying and assessing the risks of the budget process.

The sequence of application of a gender-oriented approach in the budget process includes several stages:

- I. Review of regulatory legal acts and other legal documents on gender aspects;
- II. Conducting gender analysis of budget programs;
- III. Decision-making based on the results of the gender analysis of budget programs;
- IV. Monitoring the effectiveness of gender-sensitive budget programs.

Thus, at the I stage of the implementation of the GRB, it is advisable to review the regulatory legal acts and other legal documents that may contain information on gender equality and the status of implementation of these provisions: current national legislation, international agreements, directives of international organizations, which include Ukraine, as well as reports and reports of international organizations, scientific institutions and public associations, etc. In the process of conducting gender analysis of budget programs and making management decisions, information on gender equality is generalized according to the following criteria:

- Indicators of gender equality defined by international agreements (requirements or indicators), directives of international organizations of which Ukraine is a member;
- Indicators of gender equality are defined by the current national legislation;
- Data on the situation of women and men (their groups);
- Data on the interests, needs, and priorities of women and men (their groups);
- Data on gender gaps, gender discrimination, trends in meeting the needs and interests of women, men (their groups).

If necessary, responsible performers for the implementation of the GRB can be identified at this stage. For example, working groups have been created or gender advisers have been identified.

At the II stage, the managers of budget funds, represented by the responsible performers, carry out a gender analysis of budget programs: they indicate gender aspects, identified features, decisions taken and measures taken to take into account the gender aspect in the budget program under study to identify gender gaps, gender discrimination and the reasons for their occurrence in the process of implementing the budget program.

Every year, the main managers of budget funds report to the Ministry of Finance of Ukraine on the results of the gender analysis of the budget program and consideration of gender aspects in accordance with the specified reporting forms, which indicate:

- A list of normative legal acts, namely the provisions and their status of implementation;
- Results of the study of the budget program: analysis of gender aspects, identified features, decisions made based on the results of the analysis, and measures taken;
- A detailed description of the gender aspect in the characteristics of the budget program: goal, task, directions of use of budget funds, and performance indicators, etc.

To ensure the completeness of the gender analysis of budget programs, a wide range of data is used, in particular: quantitative and qualitative indicators disaggregated by article from official statistics, financial and budget statements of the business entity, accounting data, as well as strategic planning documents, reports on the implementation of budgets, regulatory legal acts and other sources that may contain information on the gender distribution of public resources and the results of the implementation of budget programs in terms of the implementation of the gender component.

The result of this stage is the results of the analysis of data and other information that has been studied to take into account gender aspects, identify gender gaps and discrimination, ensuring equal distribution of budget funds to meet the needs and interests of both women and men. Based on the results of the analysis of the identified problems, the next step is to prepare proposals for their solution, while special attention is paid to the development of clearer criteria for gender sensitivity for budget programs, further integration of gender indicators into the relevant budget reporting, and, as a result, ensuring equal access of women and men to public financial resources.

At the third stage, decisions are made based on the results of gender analysis of budget programs. Decisions are made by the main managers of budget funds and other participants in the budget process in accordance with the assigned tasks and competencies, taking into account the proven budget allocations.

Based on the results of the management decisions taken at the IV stage, the effectiveness of the implementation of gender-sensitive budget programs is monitored, and budget programs are planned for future periods with the inclusion of gender needs not taken into account in the current period, as well as the establishment of new gender-sensitive goals and indicators.

Cooperation between Ukraine and the EU in the field of gender budgeting plays a key role in supporting and developing gender equality in Ukraine. Thus, the exchange of best practices and the introduction of innovative approaches to budget planning are the basis of international cooperation. ... The factor of international cooperation is the development and implementation of training programs aimed at increasing the awareness and qualifications of civil servants. Strengthening the role of local authorities and the

public in gender budgeting should correspond to budgeting projects. The efforts made create an inclusive financial environment in which decisions are made taking into account the gender perspective (Marukhlenko et al., 2024).

The legislation regulates the methodology and organization of assessing the effectiveness of budget programs by the main managers of budget funds at all stages of the budget process for targeted, effective, and efficient use of budget funds. Sources of information, among other things, are the results of gender analysis of budget programs (Ministry of Finance of Ukraine, 2020).

Attention should also be paid to the general requirements for planning, implementation, and reporting on the implementation of the budget program by the main managers of budget funds (Ministry of Finance of Ukraine, 2010). Among other things, performance indicators should meet such requirements as the degree of ensuring equal rights and opportunities for women and men and/or their groups. The following groups of performance indicators are distinguished, in particular:

- Cost indicators;
- Product indicators;
- Performance indicators;
- Quality indicators.

The list of effective indicators is determined by the main manager of budget funds, taking into account the specifics of the budget program. All data that will be used to prepare performance indicators must be confirmed, substantiated by official documents and reliable sources, and be easy to understand by the general public.

It should be emphasized that the sphere of law enforcement constitutes a multifaceted system in which the evaluation of institutional effectiveness and achieved outcomes represents a complex and specialized process. This process is manifested through a combination of quantitative and qualitative performance indicators that correspond to the statutory functions of a given state body. The general criteria for such indicators encompass the degree of compliance with legal norms, the level of professional competence among personnel, the assurance of equal rights and opportunities for both employees of state institutions and service recipients, the degree of public trust, the efficiency of state financial resource utilization in attaining objectives, and the effectiveness of interagency cooperation within the law enforcement sector.

As part of the subject of our research, we will analyze the information given in Table 2 regarding the results of the work of investigators of the State Bureau of Investigation for the period from 2019 to 2024.

Table 2

Statistical information on the results of the work of investigators of the State Bureau of Investigations 2019–2024

INDICATOR	2019	2020	2021	2022	2023	2024
Number of women who are victims of criminal offenses registered by investigators of the State Bureau of Investigations	459	395	181	200	181	124
Number of criminal offenses in which suspicion has been reported, where the victims are women	48	95	73	108	129	92
Number of indictments sent to court where women are victims	55	123	94	95	129	80
The number of criminal offenses in which women have been notified of suspicion	84	138	111	230	320	393

Source: <https://dbr.gov.ua>.

The data reflect a steady decrease in the number of women who have become victims of criminal offenses (from 459 in 2019 to 124 in 2024), while there has been an increase in the number of criminal offenses in which suspicions have been reported, where the victims are women (from 48 in 2019 to 92 in 2024, with a peak in 2023 at the level of 129 suspicion) and the number of indictments sent to the court where the victims are women (from 55 in 2019 to 80 in 2024, with a peak in 2023 at the level of 129 indictments). This indicates an improvement in the detection of cases of gender-based violence by employees of the State Bureau of Investigation. Instead, the number of criminal offenses in which women were notified of suspicion increased significantly (from 84 in 2019 to 393 in 2024). This situation indicates a deterioration in the standard of living of the population and may indicate economic factors of crime. We see a positive result between the introduction of gender-sensitive budgeting and the increase in spending on training and reintegration of women, who are notified of suspicion, which will reduce the risks of cases of recidivism and the corresponding financial burden on the budget.

For example, let's consider the information of the Prosecutor General's Office in terms of taking into account gender aspects in the preparation of effective indicators of the department's activities, in particular regarding the composition of persons who committed criminal offenses in January 2025 (Table 3).

The data set for analysis contains information about 65,939 people who were notified of suspicion of criminal

offenses, which are effective indicators of the activities of the Prosecutor General's Office. From the point of view of the gender aspect, the analysis of these indicators reveals certain risks due to unaccounted for gender inequalities, namely: out of 57,983 identified offenders, women account for 7,217 people, 12.4%. However, the indicator of the number of female offenders is excessively represented among those who committed an offense against children (284 female offenders out of a total of 1,757 offenses against children, 16.2%). This may indicate gender-based pathways to crime, such as intra-family dynamics. The age distribution also reveals certain patterns and indicates economic factors, in particular, the cause may be the war in Ukraine, namely, the occurrence of economic stress caused by the conditions of displacement. Female offenders predominate in the age groups: 29-39 (2,405 offenses) and 40-54 (2,293 offenses), respectively.

Another risk factor is the patterns of victimization (processes or conditions that turn a person into a victim as a result of a criminal encroachment) that emphasize the risks of gender-based violence. This category includes offenses related to domestic violence, namely: 4,150 people who committed criminal offenses were identified. Offences in this category against women total – 11,931, and children – 1,757, and have a pronounced gender specificity and emphasize the fact that unremoved gender-based violence can create conditional obligations for budgets in terms of increased health care costs, lost productivity, and, as a consequence, an increase in social spending.

Table 3

Composition of individuals convicted of criminal offenses

Indicators		Total persons	Including those who have committed criminal offenses					
			Related to domestic violence	Concerning women	Regarding children	Minors	Women	Participants in the Anti-Terrorist Operation, Joint Forces Operation, and combat operations related to the Russian Federation's aggression against Ukraine
Number of persons notified of suspicion		65939	4314	12540	1830	949	8278	2673
Number of persons subject to special pre-trial investigation		232	0	0	0	0	64	4
Number of persons in respect of whom criminal proceedings have been closed on rehabilitative grounds		3	1	1	0	0	0	0
Number of persons in respect of whom criminal proceedings have been closed based on paragraph 10 of part 1 of Article 284 of the Criminal Procedure Code of Ukraine		0	0	0	0	0	0	0
Persons who committed criminal offenses have been identified		57983	4150	11931	1757	947	7217	2415
Including	to whom preventive detention has been applied	4809	183	918	125	60	290	331
characteristics of identified persons who have committed criminal offenses	by age at the time of committing a criminal offense	up to 14 years old	78	0	25	31	78	17
		14-15 years old	260	4	82	88	260	38
		16-17 years old	609	12	131	122	609	65
		18-28 years old	12587	460	1979	453	0	1400
		29-39 years old	19834	1300	3731	496	0	2405
		40-54 years old	18525	1660	4120	429	0	2293
		55-59 years old	2752	291	761	59	0	436
		60 years and older	3338	423	1102	79	0	563
	women	7217	432	2205	284	120	7217	14
	by education at the time of committing a criminal offense	higher and pre-higher professional education	8045	269	1224	202	4	1586
		vocational (vocational and technical)	10482	833	2205	381	14	1026
		basic, secondary, and specialized secondary	38798	3017	8329	1075	673	4502
		initial	500	26	126	87	235	73
		uneducated	158	5	47	12	21	30
	citizenship at the time of committing a criminal offense	citizens of Ukraine	57553	4131	11839	1752	947	7183
		foreign nationals	389	18	85	5	0	29
		stateless persons	41	1	7	0	0	5
		illegal immigrants	4	0	0	0	0	0
		refugees	6	0	0	0	0	2

Source: <https://gp.gov.ua>.

Social characteristics that indicate socio-economic factors and indicate gender-differentiated access to education as a risk factor for an increase in the crime rate cannot be ignored. Offenders with basic secondary and specialized secondary education dominate (38,798 people), including 4,592 women, while persons with higher education are less represented in this category and make up 8,045 people, of which 1,586 are women.

According to the authors, the analyzed data support the idea that the use of gender-oriented budgeting in law enforcement agencies can help reduce gender-based patterns of crime by planning targeted expenditures and, as a result, reducing the risks of uncertainty of additional costs in the implementation of budgets.

The comprehensive strategic plan for reforming law enforcement agencies as part of the security and defense sector of Ukraine for 2023–2027 provides for the reform of the management system, which will be result-oriented in accordance with the established priorities, in particular:

improvement of internal control mechanisms as a tool for ensuring budget discipline, which will contribute to reducing the risks of the budget process, increasing accountability and transparency of costs, integrating the principles of gender equality in personnel policy, compliance with the principles of inclusion and definition of key performance indicators (KPI). Each budget institution, taking into account its functions and main tasks, as well as the actual level of internal control on a certain date, forms its own internal control system (Melnik et al., 2024).

Thus, taking into account all of the above, the authors of this study propose a step-by-step algorithm for taking into account gender aspects when assessing the risks of the budget process to integrate a gender-oriented approach, including when forming the characteristics of budget programs that are included in the budget documents drawn up by the main managers in accordance with the forms established by the Ministry of Finance of Ukraine at various stages of the budget process, presented in Fig. 3.

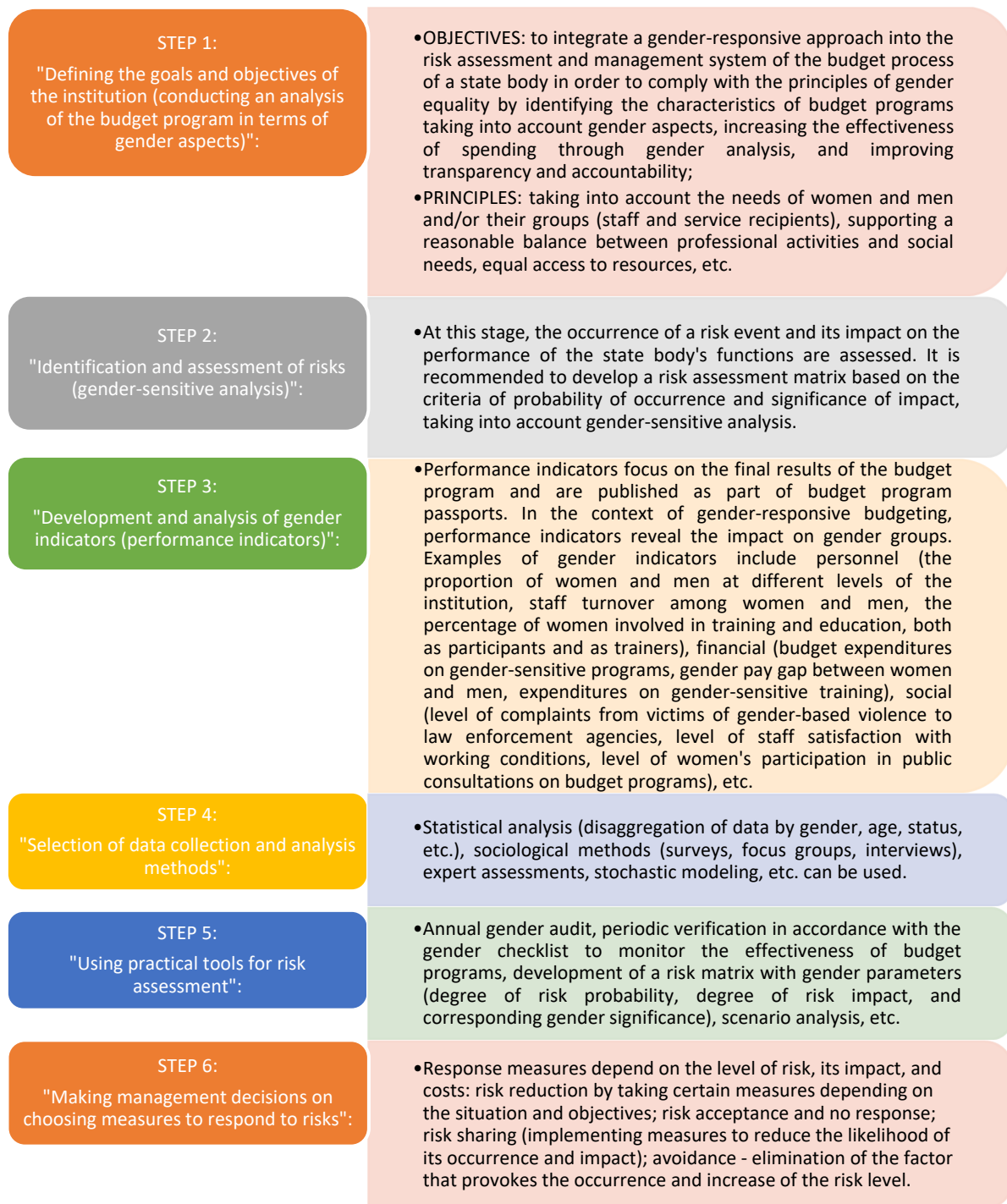


Fig. 3. Algorithm for taking gender aspects into account when assessing risks in the budget process

Source: developed by the authors.

Therefore, today there are enough "gender problems" in Ukraine, including gender inequality in the labor market, stereotypical ideas about the traditional roles of women and men, low level of representation of women in leadership and politics, difference in wages, discrimination by age, sex, family status, a large number of cases of domestic violence, the negative impact of the war in Ukraine on gender equality, which provoked mass mobilization, emigration, internal displacement of persons, emotional and psychological stress, as well as the lack of systematic introduction of gender initiatives in state policy. All this is reflected in the quality of life of the population.

Although the principles of gender-based budgeting are enshrined in the Budget Code of Ukraine, their implementation remains complex and uneven, depending on the sector of the economy and region of the country. The situation is the same in state bodies – not everyone has the resources and internal instructions for the implementation of gender-oriented budgeting.

A separate problem remains the human resources potential, in particular, the presence of specialists/advisers on gender issues in the institution's staff; respectively, the implementation of gender-oriented budgeting is perceived formally, and not as a tool for strategic management.

Currently, gender aspects are not taken into account when assessing and managing the risks of the budget process. It is difficult to obtain high-quality statistical data, especially in sectors where budget programs are not socially oriented, in particular, the defense sector, law enforcement agencies of Ukraine, etc. The methodology for taking into account gender aspects at all stages of the budget process is insufficiently developed, which is also complicated by the low level of communication between the responsible state bodies. 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, the involvement of the public and stakeholders 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 (Marukhlenko et al., 2024).

However, there are certain prospects for the development of gender-oriented budgeting in Ukraine, in particular: continuation of gender analysis at all stages of the budget process, creation of a unified approach to conduct a gender audit of budget programs to ensure comparability of results. Conducting and developing high-quality training programs and training for employees responsible for gender issues. The integration of the gender dimension into the assessment of budget risks can be a tool to reduce the consequences of ineffective management decisions and minimize their negative impact. GRB (Gender-responsive budgeting) is one instrument towards striving for equality for social groups in public budgeting. The Austrian experience has demonstrated that meaningful application of GRB tools requires complementary implementation activities such as training, quality assurance, and political support in the different forums and genres (Nolte, Polzer, & Seiwald, 2021).

The introduction of gender-oriented budgeting in Ukraine as part of budget management will ensure effective, economical, and efficient use of public financial resources and improve the socio-economic well-being of the population.

Discussion and conclusions

Why is it so important to integrate a gender-oriented approach into all stages of the budget process? This will allow timely and effective identification of the needs of women and men, for their fair consideration when making budget decisions on the management of public finances, to effectively use and distribute budget funds and other public resources, improve the efficiency of budget expenditures, to create a more just society, with equal opportunities for all, that is, reduce inequalities and imbalances, ensure more sustainable and inclusive economic growth, etc.

It is important that when implementing the gender approach in the budget process at all its stages, no additional involvement of budget funds is required, and the optimization of expenditures takes place thanks to the introduction of gender-oriented budgeting. However, this process faces some challenges and risks that may threaten to ensure compliance with the legality and efficiency of the use of budget funds, state property, and other resources, in terms of achieving results by the authorities in accordance with the established goal, objectives, plans, and requirements for the implementation of the functions assigned to them by the current legislation. GRB should be implemented at all levels of the state budget in order to integrate the gender approach, influence fiscal decisions, and assess the effectiveness of public spending on gender sensitivity by analyzing budget programs.

Modern research on this issues shows that the implementation of the gender approach faces certain challenges and risks on its way, in particular: shortcomings in wording and certain gaps in regulatory legal acts, insufficient training of responsible officials on gender aspects and, as a result, formal attitude to the implementation of GRB, weak communication between authorities, lack of gender statistics data, insufficient transparency of budget processes, lack of systematic checks and regular gender audits, etc. To overcome these problems, it is necessary to improve the legislative framework by clarifying the norms on gender aspects and their impact on the budget process; to develop effective gender-sensitive indicators in accordance with the needs of public sector institutions and their specifics of their activities; regularly improve the qualifications of responsible performers involved in the budget process; promote the improvement and establishment of communication between authorities and society; use the best international practices, etc. These measures will contribute to improving the level of transparency and, as a result, the effectiveness of the use of public financial resources.

Therefore, for the effective implementation of gender policy in the system of public administration, it is necessary to apply a comprehensive gender approach at all levels and stages of the budget process, which will allow for effective and efficient use of budget funds and other state resources to reduce the impact of the budget on inequality between men and women and achieve gender equality in Ukraine, which necessitates further in-depth study of this issue.

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ГЕНДЕРНА СКЛАДОВА РИЗИКІВ БЮДЖЕТНОГО ПРОЦЕСУ В УКРАЇНІ

Вступ. Досліджено гендерні аспекти бюджетного процесу в Україні, зокрема і впровадження гендерного бюджетування, а також оцінювання ризиків, які виникають під час реалізації управлінських рішень на всіх стадіях бюджетного процесу органів державної влади України.

Методи. Застосовано комплекс основних загальнонаукових і спеціальних методів задля різнобічного вивчення предмету дослідження.

Результати. Наведено результати проведеного розгляду інституційно-правового середовища гендерних аспектів ризиків бюджетного процесу на державному рівні. Процес упровадження гендерно орієнтованого бюджетування розпорядниками бюджетних коштів усіх рівнів супроводжується низкою ризиків, які виникають на кожній стадії бюджетного процесу та потребують вчасного реагування на них шляхом прийняття відповідних управлінських рішень уповноваженими посадовими особами щодо мінімізації або уникнення ідентифікованих та оцінених ризиків. Для цього потрібно регулярно проводити аналіз та оцінювання впливу прийнятих бюджетних рішень щодо врахування гендерних аспектів і можливих наслідків таких рішень. Після виконання зазначеного аналізу наведено перелік ризиків на кожній стадії бюджетного процесу, можливі наслідки неврахування гендерних аспектів зазначених ризиків. Проаналізовано результативні показники діяльності Державного бюро розслідувань та Офісу Генерального прокурора, запропоновано проєкт алгоритму врахування гендерних аспектів в оцінюванні ризиків бюджетного процесу.

Висновки. На основі проведеного дослідження наведено приклади ризиків на всіх стадіях бюджетного процесу з урахуванням гендерних аспектів, надано їм характеристику та наголошено про необхідність продовження розроблення поглибленої методологічної підтримки для оцінювання ризиків бюджетного процесу на предмет врахування гендерних аспектів на всіх його стадіях при здійсненні діяльності державними органами України. Результати дослідження доводять, що впровадження гендерного підходу на всіх стадіях бюджетного процесу сприятиме ефективному розподілу державних фінансових ресурсів, створить необхідні передумови для спрямування бюджетних видатків на потреби конкретних цільових груп без залучення додаткових бюджетних асигнувань, завдяки чому буде забезпечено врахування потреб кожного члена суспільства на рівноправних засадах.

Ключові слова: бюджетний процес, бюджетне законодавство, гендерні аспекти, гендерне бюджетування, гендерно орієнтований підхід, ризики бюджетного процесу, стадії бюджетного процесу, управління ризиками бюджетного процесу.

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