

**JAROSLAV DVORAK, GALYNA MISHENINA****Transformation of budgeting technologies in the context of inclusive sustainable development****ABSTRACT**

The idea of inclusive sustainable growth is integrated at all levels of sustainable development (local, regional, national and global). This makes the world community, state, local self-government, business and other stakeholders highly responsible for the decisions made. There is a need for a qualitative change in the understanding of the goals and processes of development of social-economic systems, taking into account the priorities of sustainability and inclusiveness. Since inclusive development provides an emphasis on the distribution of social and material goods among various groups of the population, it has an influence on structural factors in order to reduce the manifestations of exploitation and marginalization of vulnerable groups of society. These provisions, in the center of whose people and their well-being, are today proclaimed as priorities in the programs of the most influential international organizations for sustainable development and economic growth, in the strategies and policies of states, in the codes of corporate social responsibility.

Inclusiveness, as a characteristic of public-political and social-economic processes, presupposes the expansion of borders, forms and models of the attraction of subjects' relations in the process of management or regulation. In this aspect, thanks to the decentralization of public administration in developed countries, the influence of inclusiveness principles on economic and social processes that contribute to local and regional development is increasing. At the same time, the challenges of financial decentralization are related to ensuring citizens' understanding of problems and ways of implementing changes, as well as their possible benefits and influence. At the same time, in an ideal model, citizens should be involved in the creation of reforms long before their implementation. This necessitates the search and application of effective approaches to the transformation of public financing, including an inclusive approach. We are talking about raising the level of inclusiveness in the budgeting process at the state, regional and local levels. In this aspect, participatory budgeting and gender-oriented budgeting play a bigger role.

Thus, the research considers the key features of inclusive budgeting (IOB) and its main elements of participatory and gender-oriented budgeting, highlighting the specifics of the cases of Ukraine and Lithuania in the context of other young democracies of the EU, which must be taken into account when examining the future vision of inclusive sustainable development.

The purpose is to generalize and define the features and possibilities of applying budgetary innovation mechanisms in the context of inclusive sustainable growth, directions for expanding the influence of inclusive-oriented budgeting (IOB) on ensuring the development of territories in the conditions of deepening the processes of decentralization in Ukraine and realizing the goals of sustainable development.