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## **Evaluating Gender Responsive Budgeting in Turkey**

### Türkiye'de Cinsiyete Duyarlı Bütçelemenin Değerlendirilmesi

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## EVALUATING GENDER RESPONSIVE BUDGETING IN TURKEY

### ABSTRACT

Women are disadvantaged in comparison to males in terms of economic, social, and political equality. Arguments for adding gender budgeting in budget programs and policies are based on the idea of externality. The previous experience with “gender budgeting” necessitates a thorough examination of gender concerns within the budget. In this approach, public finances serve significant functions play a significant role in eradicating gender discrimination. Gender-based budgeting should be integrated into budgetary procedures to yield real changes in policy results in order to become more valuable in the process. Many governments throughout the world are currently attempting to introduce gender-based legislation. This study fills a gap in the GRB literature by providing information regarding the GRB procedure and budgetary arrangements. It also investigates the link between GRB and gender mainstreaming, emphasizing the influence of policies that must be enacted.

**Keywords:** *Gender Responsive Budgeting, Gender Equality, State Budgeting.*



### TÜRKİYE'DE CİNSİYETE DUYARLI BÜTÇELEMENİN DEĞERLENDİRİLMESİ

#### ÖZ:

Ekonomik, sosyal ve politik eşitlik ölçütlerine göre, kadınlar erkeklere göre dezavantajlıdır. Dışsallık kavramı, bütçe programlarına ve politikalarına toplumsal cinsiyet bütçeleme dahil edilmesine yönelik argümanların temelini oluşturmaktadır. “Toplumsal cinsiyet bütçeleme” ile bugüne kadar edinilen deneyim, toplumsal cinsiyet konularına bütçe dahilinde kapsamlı bir şekilde bakmayı gerektirir. Bu yaklaşımda kamu bütçeleri kadın erkek ayrımcılığının ortadan kaldırılmasında önemli işlevlere sahiptir. Süreçte daha faydalı hale gelmesi için, toplumsal cinsiyete dayalı bütçeleme, politika sonuçlarında somut iyileştirmeler üretecek şekilde bütçe süreçlerine entegre edilmelidir. Günümüzde dünyanın pek çok ülkesinde toplumsal cinsiyete dayalı toplumsal cinsiyet politikaları uygulanmaya çalışılmaktadır. Bu çalışmada, bugüne kadar CDB literatüründe eksik olan CDB için süreci ve bütçe düzenlemeleri hakkında bilgi vermektedir. Ayrıca, uygulanması gereken politikaların etkilerine dikkat çekerek CDB ile toplumsal cinsiyetin anaakımlaştırılması arasındaki ilişkiyi de incelemektedir.

**Anahtar kelimeler:** *Cinsiyete Duyarlı Bütçeleme, Cinsiyet Eşitliği, Devlet Bütçesi.*



## INTRODUCTION

The United Nations adopted the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) in 1979, which includes commitments and guidelines for countries to reduce gender inequality. Although CEDAW does not contain any specific provisions regarding budgets, its principles require women to have both formal and material equality. Gender responsive budgeting (GRB) was first brought to the agenda at the Fourth World Conference on Women held in Beijing, China in 1995 to provide the principle of looking at national budgets from a gender-based perspective (Stotsky, 2016). With representatives from 189 governments, more than 17,000 attendees, and two weeks of discussion (UN, 2020), it was decided to mainstream gender budgeting at the event. Governments, NGOs, researchers, and academics have been working on gender-responsive budgeting ever since (Rubin and Bartle, 2005).

Over the years, various countries have made attempts to create and allocate funds for women-centred schemes. GRB goes beyond this; It is clearly concerned with the allocation of certain parts of national budgets to promote the advancement of women and to examine the gendered impact of such practices. It also discusses how money is raised to structure the budget in terms of direct and indirect taxes and fines, and how this affects men and women differently. Full and effective implementation of the Platform for Action, including the relevant commitments made at previous United Nations summits and conferences, requires a political commitment to provide financial resources for women's empowerment. This will require the integration of a gender perspective in policy and program budgetary decisions, as well as adequate funding of specific programs to ensure equality between men and women (UN, 2016).

Australia was the first country to implement GRB even before the Fourth World Conference on Women in 1984 (Sharp, 2016) and the government was tasked with analyzing the impact of the annual budget on women. This was followed by Canada in 1993 and South Africa in 1995 (Sarraf, 2003). Since then, more than 80 countries have tried some variants of TCDB (Stotsky, 2016). The research "Women, Work and the Economy: Macroeconomic Gains from Gender Equality" published by the International Monetary Fund (IMF) in 2013 evaluated per capita GDP losses due to gender-based discrimination in the labor market (Elborgh-Woytek et al., 2013) and stressed the key importance of gender equality to stimulate the economy. These factors have supported the positive effect of including the GRB in national budgets.

While gender budgeting tries to create a budget that reflects the different needs of women and men, gender responsive budget analysis shows how and to what extent the policies implemented or to be implemented affect different groups of

men and women as service consumers, users, and taxpayers. An in-depth analysis of national budgets is required to collect disaggregated data for men and women, along with the social categories of age, income, location, education level, and the like. The process of analyzing GRB can also enable countries to monitor and measure the extent to which they are achieving global and local commitments to improve gender equality. (UN, Women, 2016). GRB helps to understand the gaps between international commitments (such as those identified at the Fourth World Conference on Women or in national policy documents) and the amount of public expenditure allocated to achieve gender-specific criteria and targets (UN, 2016). Like international development organizations, non-governmental organizations play a vital role in influencing countries to adopt gender-based budgeting. The role of UN Women is particularly notable and critical in initiating gender budgeting efforts around the world. (Stotsky, 2016).

With the launch of the GRB initiatives, it was aimed to achieve equal opportunities for men and women in the labor market and to provide equal access to the means of production. These factors were expected to facilitate the overall improvement in the nation's well-being and higher national growth rates. (Budlender et al., 2005; Budlender et al., 2011; UN Women, 2016). Since 2006, the Global Gender Gap Report has been measuring the size of the gap between women and men in the parameters of health, education, economy, and politics. A regional analysis of closing the gender gap in economic participation and opportunity, education level, health and survival, and political empowerment can help identify how Gender Budgeting can be useful in Turkey as well. (Sharp, 2003; UN Women, 2016).

### **The Concept of Gender Responsive Budgeting**

Gender responsive budgeting is the government's eradication of gender inequality through its fiscal policies, as well as implementing efforts to reduce inequality by taking into consideration the various social and economic realities of men and women through the budget policies that are enacted. (Budlender et al., 1998; Quinn, 2016; Alonso-Albarran et al., 2021).

Expenditure and taxation policies have different effects on women. With the implemented policies, the distinction between men and women is eliminated and gender equality is tried to be achieved (Bellamy, 2002). Gender responsive budgeting, which finds application in different forms and methods in the world, does not mean that there is a different budgeting process for women, but that public resources are used equally without discrimination between men and women. There are stages in the budgeting process, including the setting of plans and targets, the equal allocation of resources, and the evaluation of how best to achieve the targets. An analysis is made of how much of the public's resources are transferred to women through the budgeting process (Tügen and Özen, 2008). In this sense, budgeting

is the preparation, implementation, and analysis of budgets in a gender-responsive manner. With the implemented policies, 50% of the budget is not given to women and 50% to men, and it is tried to give more priority to women, not to women getting more shares from the budget (UNIFEM, 2009).

Although women's priorities, preferences, and needs are different from men's, this situation is not taken into account in the preparation and implementation of policies. Finally, the budget, which specifies the financial indicators of the policies, men and women do not benefit equally from public expenditures (Alonso-Albaran et al., 2021). In this sense, women's needs and expenditure levels may differ from men's. It is impossible to determine who benefits more from full public goods such as defence, justice, and diplomacy. The major goal of the expenditure program is to determine whether or not women's expenditures are supplied and how much emphasis is given to women within these programs (Elson, 2006). Although it is difficult to separate significant public works expenditures such as highways and dams by gender, education, and race, sometimes we should make it possible.

It is simpler to separate services by gender in some areas such as health and employment. In this sense, the budgeting process seeks answers to three questions. These are (Ero and Aprovev, 2002);

- The impact of financial measures on gender equality,
- Whether the implemented policies address gender inequality,
- Did financial measures improve women's position or even more?

### **Gender-Responsive Budgeting Practices in the World**

In parallel with the fact that human rights, women's rights, and related associations and foundations, non-governmental organizations have taken their place in the developing and globalizing world, gender-responsive budgeting practices have started to be talked about and discussed in countries. As a result of these discussions, some states have taken steps towards gender-responsive budgeting practices. The gender responsive budget, which has been mentioned and tried to be implemented since the 1980s, has emerged in different ways in different countries. The first gender-based regulations in the state budget were introduced in 1984 by the "Women's Budget Program". (Polzer et al., 2021; Nolte et al., 2021).

It has found application areas in Australia (Erkan et al., 2012). Since 2000, applications have been observed in many countries. For example, while national-level applications have observed in France, Belgium, Scandinavian countries, Ireland, and the United Kingdom in Europe, regional applications have made in Scotland, the Basque region of Spain, and the Emilia-Romagna region of Italy. Some work

on budget changes have initiated throughout Asia, including India, Malaysia, and Nepal. Various analyses of gender-responsive budgeting in African government budgets have been conducted in Rwanda, Mozambique, Tanzania, and Mauritius. In Chile, one of the Latin American countries, public institutions propose their appropriations, gender-oriented analyzes are included in the budget process, while in Mexico such analyzes are made within the budget of the Ministry of Social Development and Health (Tügen and Özen, 2008; ECLAC, 2021). Since 1997, the studies on women's budgets have been carried out only in the states of Victoria, the Northern Autonomous Region, Tasmania, and Queensland. Later, the studies in the states of Queensland and Victoria were terminated. The state of Tasmania has been increasing the women's budget since 2000. Therefore, only the Northern Autonomous Region has remained as the unit that prepared documents on this subject. However, the report prepared by this region is not at the expected level since it includes the activities of the Women's Policy Office rather than the main activities (Erkan et al., 2012). Gender-responsive budgeting has been implemented in France since 2000. The budget draft prepared by the government in France aims at meeting the specific needs of women with the allocation of resources to ensure gender equality.

The gender-responsive budgeting strategy, which was introduced in Sweden in 1994, is comprised of gender-responsive goals and targets. Furthermore, the Ministry of Finance annually creates a report on the allocation of economic resources between men and women, which is submitted to the parliament as an appendix to the budget bill (Downes et al., 2017). The focus of gender equality policies in Sweden is to provide a social environment that will enable women and men to achieve certain rights, responsibilities, and opportunities in all areas of life. In this regard, gender equality programs have been established and a gender equality unit supported by the Ministry of Gender Equality has been established (Güngör and Şahpaz, 2012).

### **Gender Responsive Budgeting in Turkey**

Turkey is one of the countries where systematic discrimination against women continues in basic topics such as education, health, employment, political participation, and violence. It is obvious that a systematic fiscal policy is needed in order to reduce these structural problems. In this sense, the "Public Budget" can be used as one of the most important tools for such a fiscal policy. In the applied budget law, arrangements can be made for a budget distribution in a way that will reduce gender inequality rather than a gender-poor budget (Kaşek and Weber, 2009).

While the institutionalization process in the EU countries on gender equality dates back to the 1970s, the first step in this regard in our country was the Women-Oriented Policies Advisory Board, which was established in 1987 within the

General Directorate of Social Planning at the SPO. In the Five-Year Development Plan, it was decided to establish a new coordinating unit in order to prevent exclusionary and discriminatory behaviors against women. On April 20, 1990, a new institution was established under the name of the Presidency on the Status and Problems of Women under the Prime Minister, whose current name is the General Directorate on the Status of Women. Although the institution, which was established to give women the status they deserve in social, cultural, economic, and political fields, was later attached to the Labor and Social Security Institution, it was again attached to the Prime Ministry with the Presidential approval published in the Official Gazette dated March 29th, 2003 and numbered 25063 (General Directorate on the Status of Women, 2018).

The General Directorate of the Status of Women was later attached to the Ministry of Family and Social Policies of the Republic of Turkey and continued its activities as a sub-unit. In parallel with social developments, various activities and legislative works on gender equality have been carried out in recent years.

The most important change has been in the Constitution and laws for the abolition of the law (General Directorate on the Status of Women, 2018; Ministry of Family, Labour and Social Science, 2021).

- According to Article 10 of the Constitution in 2004, “women and men have equal rights. The state is obliged to ensure that this equality is realized” was added. With the relevant amendment, the state is obliged to take all measures and make the necessary arrangements in order to ensure that women and men have equal opportunities and have equal rights in every field. The phrase “international treaty provisions shall prevail in disputes that may arise due to the fact that international agreements on fundamental rights and freedoms and laws that have been duly put into effect contain different provisions on the same subject” was added to Article 90 of the Constitution on May 7 2004. With the amendment made, it has been accepted that all kinds of international agreements and regulations regarding fundamental rights and freedoms, including the United Nations Convention on the Elimination of All Forms of Discrimination against Women, should be prioritized in case of any conflict.

The Turkish Civil Code was re-arranged and entered into force on January 1, 2002, depending on the developments in the world and in Turkey regarding the equality of men and women. Family Courts were formed with the implementation of the Civil Code, and the appropriate courts were integrated into the legal system in 2003.

- The Law on the Protection of the Family was enacted in 1998 in order to prevent domestic violence, which is one of the most important problems in our country. With the relevant law, the concept of domestic violence has found its pla-

ce in legal texts. Police and judicial mechanisms have been allowed to take action without any complaint from either party.

- In the New Turkish Penal Code enacted on June 1, 2005, equality between men and women has been taken into account; the crimes in which women are victims have been excluded from the scope of crimes against society; and the penalties have been significantly aggravated by taking them into the scope of crimes against individuals. Furthermore, honor killings have been enhanced, and the culprits were sentenced to aggravated life imprisonment, the worst penalty under the law.

- In 2003, regulations were made in the New Labor Law and steps were taken to ensure gender equality in working life. In the Labor Law, “Unless the employer’s biological or job-related reasons make it necessary, a worker may in the creation, implementation, and termination of the conditions, direct or indirect different action cannot be made due to gender or pregnancy, lower wages cannot be decided for a job of the same or equal value due to gender, gender, marital status, and family obligations; pregnancy and birth termination. Provisions that cannot constitute a valid reason”. In addition, crimes such as sexual harassment in the workplace have been included in the law for the first time, and the paid birth periods for women have been increased.

The General Directorate of Women’s Status conducts initiatives to foster collaboration with other institutions and organizations, as well as to put international organizations’ work into action in our own country (Tügen and zer, 2008). In this context, with the participation of all other relevant institutions and organizations, the strategy of “Starting the necessary studies for the implementation of gender-responsive budgeting in our country” covering the years 2008-2013 was adopted by the General Directorate of the Status of Women, and the Ministry of Finance was determined as the responsible institution (Gender Responsive Budgeting Commission Report, 2014).

Turkey participated in the “Gender Equality Community Programme”, which is among the European Social Policies, with the decision of the Council of Ministers dated February 3, 2003. Other studies carried out to comply with the directives on gender equality within the scope of the 2003 national program are as follows (General Directorate on the Status of Women, 2018; and Gender Responsive Budgeting Commission Report, 2014):

- A Communiqué was issued in 2006 in order to increase women’s employment and remove barriers to women’s employment, and with the relevant communiqué, gender discrimination was completely prohibited in public employment, and the recruitment processes were simplified.

- In 2006, İŞ-KUR was asked to raise awareness among employers so that the private sector does not have gender-based discriminatory policies in recruitment.



- Employers hiring female workers were given incentives under Law No. 6111, and it was planned that the employer's expenditures in the insurance premiums of working women would be reimbursed from the Unemployment Insurance Fund. Women who gave birth prematurely were given the opportunity to use their prenatal leave after delivery. It has been decided that women who have given birth should not be given night shifts until their children are 1 year old. The relevant situation is guaranteed by law.

- Unlike unmarried and jobless females, boys' survivors' pension eligibility was determined by factors such as age and education time. If a girl's income and pension are threatened by marriage, the equivalent of two years' worth of income and pension is provided in advance as "marriage aid."

- Women who produce products by hand and earn their living were included in the scope of "tradesman exemption," and it was possible for them to be insured by paying lower insurance premiums.

- It is foreseen that a certain amount will be paid every month to widowed women who do not have any social security, and the amounts are increased every year.

The amount of money set out for sending females to school has been greatly raised. It has been chosen to prioritize female students in dormitory services, and the Credit and Hostels Institution has conducted extensive research in this area. In order to inform the employees of the institution and to evaluate the application possibilities in our country, the Prime Ministry General Directorate on the Status of Women on Gender Responsive Budgeting provides Gender Responsive Budgeting Training. It organizes the meetings and studies carried out by the Gender-Responsive Budgeting Subcommittee of the GNAT Equal Opportunity Commission for Men and Women.

Considering the developments on this issue in Turkey, the General Directorate of Women's Status was established in this direction. This organization, which operates under the umbrella of the Ministry of Family and Social Policies, has finally prepared a report called "Gender National Action Plan: 2018-2023".

The report has been published. Another project of this institution, called the National Action Plan for Combating Domestic Violence Against Women is included in the projects related to gender-responsive budgeting. Another project carried out jointly by Istanbul Women's Studies and the Turkish Democracy Foundation is Gender Responsive Budgeting Approach in Local Governments: The Marmara Model.

According to the Gender Responsive Budgeting Commission Report published by the Gender Equal Opportunity Commission in July 2014, Gender Responsive

Budgeting Approach focuses on bringing a gender equality perspective to all stages and levels of the budget processes of central or local governments. When this approach is considered in a broader framework, it is defined as the implementation of gender equality in main plans, programs, and policies in the budget process (Dinmezpinar, 2014).

### **GENDER RESPONSIVE BUDGETING PROCESS AND GENDER INDICATORS**

To ensure that the policy priorities developed in the budget are determined in order to eliminate gender inequalities in the society, and in the studies carried out in this context; Gender-sensitive policy priorities in the areas of service, expenditure and income, taking into account the reality of gender relations in various areas of social life, such as family, labor relations and political institutions, will be of great importance in making the process effective (Şahin, 2011).

There are various opinions in the world on gender sensitive budgeting and different processes are applied. In Turkey, a gender-sensitive budgeting system is being tried to be integrated into the existing budget system. In other words, our existing budget system is made more gender sensitive. In this way, Turkey, with its gender-sensitive budgeting system, not only makes the government accountable for its budget policies and commitments, but also changes and develops its budget policies and budgets to achieve gender equality, thereby improving the effects and effects of these policies. It is to reflect the awareness of gender equality to the relevant budget items in the context of ensuring its value (Downes et al., 2017; Alonso-Albarran et al., 2021).

### **CONCLUSION**

Budget and budget planning should be integrated into all processes in order to increase awareness of gender and reduce gender differentiation. This also means applying a comprehensive approach that takes gender perspectives into account in policy and budget planning, decision-making and implementation, as well as in auditing, monitoring and evaluation. The gender-based budgeting approach is not a one-time application, it is an approach that reorganizes budgets by constantly taking into account the changing needs of women and men, and mainstreaming gender in all processes of budgeting as a continuous commitment. Therefore, it is necessary to conduct research and practice so that the gender perspective can be systematically embedded in central and/or local governments. It requires the involvement of all units and sectors in the process, the integration of the gender perspective into the planning process and performance documents, the gender-responsive participation processes, the integration of the gender perspective into the budget process, and the systematic monitoring of developments. The ultimate goal is to ensure that all public officials and elected officials (Villagomez, 2004; Council of Europe, 2005).

Women have faced unequal practices and discriminatory policies in almost all societies. They were seen in a lower status than men in economic and social terms and were not taken into account in policy designs. While discrimination against women is seen mostly in situations such as being recruited, promoted and working for low wages in developed countries, it is more common in underdeveloped countries in the form of not being able to benefit from basic services such as education and health and being exposed to violence (Palaz, 2002; ILO, 2011). Gender Responsive Budgeting and Country Experiences are used to eradicate unfair policies between men and women and to promote women's positions in society. With the budgeting process's expenditure and tax rules, it is hoped that women would be treated equally with males. The new plan aims to re-allocate financial resources to eradicate gender inequity (OECD, 2016).

The aim is to consider the gender perspective and thus make all processes in the budgeting cycle more gender responsive. In short, in order to create a gender-responsive budget structure, a holistic and inclusive perspective is needed, covering all parties but taking into account differences (Yakar- Önal, 2021). Gender-based budgeting is just one of many tools that can achieve gender justice and equality; Just budgeting for plans doesn't do it justice. In addition, it is necessary to acknowledge how certain groups are excluded even in gender-responsive exercise due to a dual understanding of gender (Yakar- Önal, 2021). The GRB should be linked to a gender-responsive decision-making process to ensure that funds are effectively distributed to vulnerable groups. The GRB process should be made more empirical and data-driven to analyze how different sectors create funds and programs, establish a causal link, and apply them to improve the country's gender equality indicators (Sharp and Elson, 2012).

In addition to the research to be conducted in the social context, the budget will help to increase the application of gender responsive budgeting in Turkey. In this context, the effect of investment budget proposals on ensuring gender, the analysis of how much of the macroeconomic policies and financial plans in the collection and distribution of resources provide gender responsive budgeting, making resource allocation in education, health, and social areas sensitive to gender (Elborgh-Woytek et al., 2013; Fray, 2016). A commission has been established within the parliament to analyze whether the resources are adequate for the protection of child health, to compare the final accounts laws, which include the budget and budget implementation results, with the budget estimates on a yearly basis, and to positively evaluate any deficiencies, and to examine and evaluate the impact areas of gender responsive budgets, country and world analysis of the effects of the budget before and after the implementation, and including these evaluations in the final account laws (Clements et al., 2015). With the goal of ensuring efficacy and efficiency in the process, it will enable public administrations to put gender policies into action and incorporate gender into major plans and programs. Its purpose

is to monitor the application of gender equality in the budget process, as well as to audit and assess the budget's income and spending realization rates (Stotsky et al., 2016).

According to Downes and Scherie (2020) in the evaluation process of gender-sensitive budgeting, in order to ensure transparency and accountability by evaluating the compatibility of gender-related elements with certain analyses and indices within the framework of government policies, participation in the budget process, public expenditures and public revenues are evaluated in this context, as well as how well the desired targets have been achieved, and how much there is no equal opportunity in reaching public go Furthermore, it is necessary to increase the participation of women in budget processes in economic decision-making, to actively involve society in the process, and to involve the public in the budget process with a more idea, to fully reveal the needs and to determine the resources and expenditures accordingly.

In terms of gender responsive budgeting, Turkey lags the practices of other nations throughout the world, and research on the issue are not at the required level (UN, 2022). One of the primary reasons for this is that the present budget system structure cannot be properly comprehended and incorporated into the operations. As a result, a commission should be formed to make our budget system more gender sensitive, and the commission should raise public awareness in all fields by providing various trainings, and the relevant spending institutions should be aligned with gender-based budgeting by assigning relevant commission members to each Ministry (Sharp, 2003; ILO, 2006).

Therefore, the issue of gender responsive budgeting has been addressed in the Eighth Five-Year Development Plan “Women's Participation in Society” Specialization Commission Report. Gender responsive budgeting in services implemented by both central and local governments and in local governments applications are possible (Klatzer et al., 2015). To expand gender budgeting across the country, the government and the local bodies should:

- determine the different effects of the budget on women and men. It is necessary to analyze it from a gender perspective.
  - look into budgetary policies and the distribution of resources. These need to be rearranged in order to achieve gender equality results.
  - implement projects that work systematically to include gender in all budgetary processes.
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## GENİŞLETİLMİŞ ÖZET

Cinsiyet bilincini artırmak ve cinsiyet ayrımını azaltmak için bütçe ve bütçe planlaması tüm süreçlere entegre edilmelidir. Bu, aynı zamanda, politika ve bütçe planlama, karar verme ve uygulama ile denetim, izleme ve değerlendirmede toplumsal cinsiyet perspektiflerini dikkate alan kapsamlı bir yaklaşımın uygulanması anlamına gelmektedir. Toplumsal cinsiyete dayalı bütçeleme yaklaşımı tek seferlik bir uygulama olmayıp, kadın ve erkeğin değişen ihtiyaçlarını sürekli göz önünde bulundurarak bütçeleri yeniden düzenleyen ve sürekli bir taahhüt olarak bütçelemenin tüm süreçlerinde cinsiyeti ana akım haline getiren bir yaklaşımdır. Bu nedenle, toplumsal cinsiyet bakış açısının merkezi ve/veya yerel yönetimlere sistematik olarak yerleştirilebilmesi için araştırma ve uygulama yapılması gerekmektedir. Tüm birimlerin ve sektörlerin sürece dahil edilmesini, toplumsal cinsiyet bakış

açısının planlama süreci ve performans belgelerine entegrasyonunu, toplumsal cinsiyete duyarlı katılım süreçlerini, toplumsal cinsiyet bakış açısının bütçe sürecine entegrasyonunu ve sistematik olarak izlenmesini gerektirir. Bu şekilde tüm kamu görevlilerinin ve seçilmiş yetkililerin olmasını sağlamaktır.

Kadınlar hemen hemen tüm toplumlarda eşitsiz uygulamalar ve ayrımcı politikalarla karşı karşıya kalmaktadır. Ekonomik ve sosyal açıdan erkeklere göre daha düşük bir konumda görülmüşler ve politika tasarımlarında dikkate alınmamışlardır. Kadına yönelik ayrımcılık gelişmiş ülkelerde daha çok işe alınma, terfi etme, düşük ücretle çalışma gibi durumlarda görülürken, azgelişmiş ülkelerde eğitim, sağlık gibi temel hizmetlerden yararlanamama ve sağlık gibi temel hizmetlerden yararlanamama şeklinde daha sık görülmektedir. Toplumsal Cinsiyete Duyarlı Bütçeleme ve Ülke Deneyimleri, kadın ve erkek arasındaki eşitsiz politikaların ortadan kaldırılması ve kadının toplumdaki konumunun güçlendirilmesi amacıyla yürütülmektedir. Bütçeleme sürecinde yapılan harcama ve vergi politikaları ile kadınların erkeklerle eşit olması öngörülmektedir. Uygulanan yeni strateji, toplumsal cinsiyet eşitsizliğini ortadan kaldırmak için finansal kaynakların yeniden uygulanmasıdır.

Amaç, toplumsal cinsiyet perspektifini dikkate almak ve böylece bütçeleme döngüsündeki tüm süreçleri toplumsal cinsiyete duyarlı hale getirmektir. Kısacası, toplumsal cinsiyete duyarlı bir bütçe yapısı oluşturmak için bütünsel ve kapsayıcı, tüm tarafları kapsayan, ancak farklılıkları dikkate alan bir bakış açısına ihtiyaç vardır. Cinsiyete dayalı bütçeleme, toplumsal cinsiyet adaletini ve eşitliğini sağlayabilecek birçok araçtan sadece biridir; Sadece planlar için bütçe yapmak adaleti sağlamaz. CDB, fonların hassas gruplara etkin bir şekilde dağıtılmasını sağlamak için toplumsal cinsiyete duyarlı bir karar verme süreciyle bağlantılı olmalıdır. CDB süreci, farklı sektörlerin nasıl fon ve program oluşturduğunu, nedensel bir bağlantı kurduğunu ve bunları ülkenin cinsiyet eşitliği göstergelerini iyileştirmek için nasıl uyguladığını analiz etmek için daha ampirik ve veri odaklı hale getirilmelidir.

Bütçe, toplumsal bağlamda yapılacak araştırmalara ek olarak, Türkiye'de toplumsal cinsiyete duyarlı bütçeleme uygulamasının artırılmasına yardımcı olacaktır. Bu kapsamda yatırım bütçesi tekliflerinin toplumsal cinsiyetin sağlanmasına etkisi, kaynakların toplanması ve dağıtımında makroekonomik politikaların ve finansal planların ne kadarının toplumsal cinsiyete duyarlı bütçeleme sağladığının analiz edilmesi, eğitim, sağlık ve sosyal alanlarda kaynak tahsisinin duyarlı hale getirilmesi cinsiyete. Parlamento bünyesinde kaynakların çocuk sağlığını korumasına yeterli olup olmadığının incelenmesi, bütçe ve bütçe uygulama sonuçlarını içeren kesin hesap kanunlarının yıllık bütçe tahminleriyle karşılaştırılması ve olumlu yönde değerlendirilmesi amacıyla bir komisyon kurulmuştur. Eksiklikleri araştırmak ve cinsiyete duyarlı bütçelerin etki alanlarını incelemek ve değerlendirmek, bütçenin uygulama öncesi ve sonrası etkilerinin ülke ve dünya analizini yapmak

ve bu değerlendirmeleri kesin hesap kanunlarına dahil etmek komisyonun önemli hedeflerinden bazılarıdır. Süreçte etkinlik ve verimliliği sağlamak amacıyla kamu idarelerinin toplumsal cinsiyet politikalarını eyleme geçirmesine ve toplumsal cinsiyeti büyük plan ve programlara dahil etmesine olanak sağlayacaktır. Amacı, bütçe sürecinde cinsiyet eşitliğinin uygulanmasını izlemek, bütçenin gelir ve harcama gerçekleşme oranlarını denetlemek ve değerlendirmektir.

Toplumsal cinsiyete duyarlı bütçeleme değerlendirme sürecinde, toplumsal cinsiyete ilişkin unsurların belirli analiz ve endekslere uygunluğunun devlet politikaları çerçevesinde değerlendirilerek şeffaflık ve hesap verebilirliğin sağlanması amacıyla bütçe sürecine, kamu harcamalarına ve kamu gelirlerine katılım sağlanmaktadır. Toplumun aktif olarak sürece dahil etmek ve halkı daha fazla fikirle bütçe sürecine dahil etmek, ihtiyaçları tam olarak ortaya çıkarmak ve buna göre kaynak ve harcamaları belirlemek bu kapsamda değerlendirilen hedeflere ne kadar ulaşıldığı ve kamuya ulaşmada fırsat eşitliğinin ne ölçüde sağlanamadığını da göstermektedir.



