

GENDER RESPONSIVE BUDGETING MANUAL FOR MUNICIPALITIES





GLOBAL EQUALITY AND INCLUSION NETWORK ASSOCIATION 2023

ISBN: 978-605-71585-2-9

AUTHORS:

AYŞE KAŞIKIRIK
DR. ECE ÖZTAN
HİLAL DOKUZCAN
MELEK TOPRAK
SEVİLAY KARAPINAR

EDITOR:

DR. ECE ÖZTAN

DESIGN: İda Yeni Nesil Ajans ve Bilişim Hizmetleri Ltd. Şti.

Copyright © 2023 Global Equality and Inclusion Network Association,
İSTANBUL





Table of Contents

Global Equality and Inclusion Network Association	1
Introduction	2
1. Gender Equality in Local Communities	3
2. Gender Responsive Budgeting	5
3. Global Best Practice Examples	15
4. Best Practice Examples from Turkey	20
General Evaluation	25
Conclusion	26
Bibliography	27



Global Equality and Inclusion Network Association

The Global Equality and Inclusion Network was established in Istanbul on 3rd April 2021, on the 91st anniversary of women's right to vote and be elected to local government councils in Turkey.

Considering the changing conditions of the 21st century, we started our work to contribute to the development of a more equal and inclusive world in the face of global and local problems - a longing felt by all segments of society.

We continue our work with the belief that a fair, free, and better life is possible.

Adopting equality and inclusiveness as key principles guiding our work, we see diversity as richness in society and we oppose all forms of discrimination. We create and run our activities based on equality, universal human rights, democracy, the rule of law, and fundamental rights and freedoms.

We also place highlighting and supporting scientific studies high on our agenda and carry out our work in an independent, impartial, and transparent manner.

Global Equality and Inclusion Network Association aims to put the empowerment and solidarity of women and all fragile segments of society forward by producing original projects, conducting research, preparing publications and reports.

Our slogan is 'a more equal and inclusive world is possible! Why not!'





INTRODUCTION

This handbook was prepared within the scope of the “**Gender Responsive Budgeting in Amasra Municipality Project**” financed by NDI Turkey. The project aimed to raise awareness and strengthen capacity on gender-sensitive budgeting within the municipality to make the municipality’s gender equality activities more effective. It also helped the municipality to undertake a preliminary study on a local equality action plan.

The project was undertaken between October and December 2022 by Amasra Municipality in cooperation with the Global Equality and Inclusion Network. “**Gender Equality and Gender Responsive Budgeting Capacity Building Training**” was held on 11-12 October 2022 in Amasra Municipality as the first step of the project, led by Dr. Ece Öztan. During this step, major non-governmental organizations and mukhtars in Amasra were also visited as part of the formal consultation process.

In the second stage, field visits to Bursa Nilüfer, Eskişehir Metropolitan and Eskişehir Tepebaşı Municipalities were conducted to see best practice examples on gender responsive budgeting and to share experiences between municipalities. In addition, city councils and local non-governmental organizations in these provinces/districts were visited.

In the third and final stage, the “**Gender Responsive Budgeting Handbook**” was prepared to contribute to long-term capacity building in the Municipality of Amasra on gender-sensitive budgeting. The handbook is also expected to be used as a local advocacy tool.

We hope that the handbook will contribute to the dissemination and institutionalization of gender-sensitive budgeting practices in municipalities.





1. Gender Equality in Local Communities¹

Due to gender inequalities, the expectations, needs and demands of women and men from urban services are not the same. In fact, the needs of a young woman are not the same as the needs of an immigrant woman, nor are the needs of a single man the same as the needs of an older man. The needs of women and girls and the needs of men and boys differ due to several factors such as age, socio-economic status, education level, and marital status.

Although women constitute half of the urban population, they are not fully and equally represented in local decision-making mechanisms (for example as mayor, municipal council membership, mukhtar and council of elders). Thus, urban plans are traditionally made by (and for) men. Therefore, the needs and demands of women are often overlooked. However, the decisions taken at the local level in areas, such as housing, security, education, transportation, and health, directly affect the lives of women. Ultimately, while decisions taken with a gender equality perspective can make women's lives easier, gender-blind policies make women's lives more difficult.

Cities in their current form are not equal, democratic, fair, and inclusive. In other words, cities do not enable women and girls to participate in urban life as equal individuals and to access and benefit from services, opportunities, and opportunities on an equal basis. This situation causes the inequality, injustice, and discrimination that women and girls often face in all areas of life to deepen and become chronic in local communities.²

As stated in the Municipal Law No. 5393, municipalities in Türkiye are public legal entities that are responsible for meeting the "local common" needs of

¹This chapter was written by Ayşe Kaşıkırık (Researcher-PhD student in Political Science and Public Administration).

²Tekinbaş, E. (2015). Women Friendly City Practice Guide. United Nations Women Friendly Cities Joint Program Publication, p. 11-12.





their residents.³ Therefore, as the closest institutions to citizens, they can provide solutions to the problems, difficulties, and obstacles that women and girls face in daily life. The importance of municipalities for gender equality becomes even more evident when one acknowledges the existence of local dynamics determined by different conditions and priorities in different localities.⁴

As the inequality, injustice and discrimination experienced at the local level radically affect the lives of women and girls, works to achieve a more equal and inclusive world need to start at the local level. Change and transformation therefore must start locally. To achieve this, all relevant stakeholders (public institutions and organizations, local governments, non-governmental organizations, universities, etc.) should act collectively – in cooperation and solidarity; adopt and sincerely apply the perspective of gender equality in the processes of developing policies, methods and tools that affect the life of the local population. “Gender responsive budgeting” and “integrating gender equality into master plans and policies” are some examples of these methods or tools.

As stated in the Universal Declaration of Human Rights,⁶ “All human-beings are born free and equal in dignity and rights” (Article 1). Solutions to ensure that no one is left behind due to inequalities, injustices, or discrimination such as race, color, sex, language, religion, political or other opinion, national or social origin, property, birth, or other status, are directly linked to inclusive policies at the local level. In short, municipalities, which are at the center of daily life, are the main actors of the localization and institutionalization of gender equality.

³ Municipal Law No. 5393.

⁴ Kaşıkırık, A. and İzci, İ. (2019). Inclusive Municipal Governance Scorecard. KA.DER and Argüden Academy Publications, p. 10.

⁵ Kaşıkırık, A. et al. (2021). Gender Equality for Local Administrators. KA.DER Publications, p.51.

⁶ United Nations. Universal Declaration of Human Rights. <https://www.ihd.org.tr/insan-haklari-evrensel-beyannamesi/>.





2. Gender Responsive Budgeting⁷

How we implement policies is directly related to budget items. Budgets are not just technical texts. Budgets are political documents by which we can identify whom policies ignore and exclude.

Budgets are not gender neutral. Budgets have unequal effects on women and men, girls, and boys, not only in terms of gender inequalities but also in terms of class, ethnicity, age, marital status, sexual orientation, etc. Budgets have different effects on different social segments due to social inequalities intertwined based on disintegration. Where budgets are prepared in non-participatory ways or they are prepared with a masculine perspective, they do not reflect or address different needs and therefore lead to unequal results.

For this reason, budgets without a gender perspective have a deepening effect on inequalities. Yet, public budgets should contribute to the elimination of inequalities. Gender responsive budgeting (GRB) includes the effort to make these disproportionate effects visible and try to balance them.

GRB is a human-centered and modern approach to budgeting. It includes setting goals, focusing on the program and results, and identifying indicators by which performance is measured.

GRB is a very important tool for establishing gender equality in public policies. This “establishment” is the mainstreaming of the egalitarian perspective in all areas of service and policy.

Mainstreaming is the review of all policies from a gender equality perspective.

⁷Bu bölüm Ece Öztan, Dr. (Siyaset Bilimci- Toplumsal Cinsiyet, Çeşitlilik, Kapsayıcılık ve Eşitlik Uzmanı) tarafından kaleme alındı.



GRB is the most fundamental tool of mainstreaming.

In its most basic definition, GRB means monitoring all budgetary processes by considering the needs and rights of women and men and designing policies to eliminate gender inequalities.

- It is a human-centered and modern budget approach.
- It involves a review of the priorities of women and men in the determination of taxes and expenditures.
- It is an effort to carry the gender equality perspective to all programs, plans and policies.
- It is a way to accelerate gender equality mainstreaming.
- It is related to both income and expenditure sides of budgets.
- It can be applied to every budget system and program.
- It requires monitoring, comparing, and analyzing the effects of the budget on women and men (and of course girls and boys).
- It is a targeted and impact-oriented budgeting.
- It allows efficient allocation of public expenditures.
- It enables wider stakeholder engagement.
- It enables the preparation, implementation, and control stages of the budgeting process to become sensitive to gender.
- It is a long-term process that triggers change.
- It makes monitoring of budgets permanent and continuous.



2.1. What GRB is not?

- It does not mean developing separate budgets for women and men or boys and girls.
- It does not necessarily mean increased spending for policies and services that only concern women and girls.
- It does not mean splitting the budget in half between men and women.
- It does not necessarily mean an increase in expenditures.

2.2. Checklist for GRB Process in Municipalities

The following checklist is prepared as an example. It contains a list of what can be done for GRB, especially by the key actors in the budget process. The awareness and skill set of different actors in local governments on gender equality will be influential in strengthening the budget process in terms of gender sensitivity.

In this sense, actors with high sensitivity for gender equality in municipalities can play the most needed advocacy role to ensure that the required steps are taken at the organizational level. Undoubtedly, the dynamics of the local context will be decisive in choosing effective steps in this area. For each step, relevant actors for GRB can choose appropriate tools based their own areas of responsibility.

GRB studies can be difficult at first, especially for those who are not accustomed to gender-sensitive approaches. It is therefore necessary to prepare and implement municipal plans to create support mechanisms in different departments to develop the required sensitivity and skills and to ensure coordination and coordination among them.



Preparation and Planning for GRB

- The municipality benefits from expert support on GRB.
- The municipality has a roadmap and method for GRB.
- Gender equality and GRB awareness training is provided for municipality employees.
- The municipality has governance mechanisms to institutionalize equality policies (e.g. Equality Unit, Equality Action Plan)
- The municipality has basic guidelines for gender-sensitive urban public services.
- The municipality has simple and clear guidelines that define the main targets and indicators for GRB.
- Each unit in the municipality produces input for the Gender responsive Budget Statement by conducting their own analyzes.
- The municipality carries out internal and external communication studies regarding gender sensitivity.
- The municipality consults with different women's groups in identifying gender needs.
- The municipality determines methods to facilitate the participation of different women's groups to collect their needs and demands. (For example, contextual conditions such as women's care burdens, time poverty, self-confidence gaps, meeting hours for participation, awareness of the digital divide, facilitation of meetings by actors that women can trust, etc.)
- The municipality collects quantitative and qualitative data needed to determine gender equality priorities and targets and updates the related database regularly.
- The municipality includes gender equality targets in the strategic plan studies.
- The municipality has a high-level leadership commitment on gender equality and GRB demonstrated by leadership communication to staff, citizens, partners and other stakeholders.



- The mayor/ leader of the council requests the relevant units to make gender-sensitive budget preparations in his/her budget calls.
- The municipality prepares a gender-sensitive budget statement.
- The municipality set gender-specific priorities for budget allocations.
- Budget proposals include information on the impact of the items on gender equality.
- Gender equality issues are opened for discussion during the determination and monitoring of the municipal strategic plans and performance programs.
- The municipality uses experts to support gender awareness with policy skills.

Approval of the Budget

- Documents submitted to the municipal council contain information on gender issues.
- The municipality works on and invests in raising the awareness of the members of the Municipal Assembly on gender responsive budgeting.
- The Municipal Assembly has an established Equality Commission.
- The Equality Commission works on gender equality aspects of the budget.
- The Municipal Assembly has an adopted gender-sensitive budget statement.
- The municipality consults with the Local Council (if exist) and local non-governmental organizations (NGOs) on gender priorities.
- Gender equality advocates take part in relevant committees (especially budget and finance committees) in the Municipal Assembly or cooperate with other committee members.
- The municipality holds sessions on the impact of budgets on gender equality during the budget negotiations.
- NGOs lobby to support gender mainstreaming and GRB.
- Budget discussions and developments are shared with stakeholders.



- The Municipal Assembly underlines the issues related to gender equality in the budget negotiations and encourages the municipal administration in this regard.
- The Municipal Assembly guides the municipality administration in preparing a gender responsive budget statement.
- The Municipal Assembly encourages the municipal administration to provide more comprehensive information on the impact of gender on the budget as part of the draft budget.

Budget Implementation

- NGOs lobby to support gender-sensitive practices and services, and to improve the gender equality performance of municipalities.
- The municipality identifies/sets gender-sensitive performance targets/indicators.
- The municipality includes gender responsive indicators in the implementation of policies and programs.
- The municipality collects gender data or data disaggregated by gender.
- The municipality conducts gender analysis to form the basis for the implementation of policies.
- The municipality prepares a specific report on gender indicators and the effects of gender equality policies.
- The municipality monitors user evaluations to increase the quality of gender-sensitive service delivery.
- The municipality includes gender sensitivity questions in satisfaction surveys, user surveys and feedback mechanisms.



Monitoring and Analysis

- The municipality uses GRB experts for monitoring and analysis.
- The municipality determines and applies gender-sensitive evaluation criteria.
- Annual reports include information on gender equality performance.
- Audit reports include a gender performance report of the practices carried out during the year.
- A specific opinion is expressed on the positive developments in the field of gender equality in the relevant period while the annual report is being discussed in the Municipal Assembly.
- The municipality conducts studies to enable civil society to carry out inspection-monitoring.

2.3. Public Expenditure Impact Analysis Disaggregated by Gender

The following are needed to assess the distribution of direct payments or services:

- 1 Unit price of a particular service or transfer
- 2 Number of service or transfer units received by individuals
- 3 Number of target group individuals (Female-Male; Female Employee-Male Employee; Girl-Boy; 06–12-year-old girl-boy, asylum seeker woman-man; 65+ woman-man, etc.) according to the service area and context, designated groups)
- 4 Service unit price X number of units used by target groups.



Example Indicators:

- ✓ Share of total expenditures targeting gender equality programs
- ✓ Gender balance in public sector employment
- ✓ The share of expenditure allocated to the priority needs of women from public services
- ✓ Spending share in income transfers allocated to women's priorities
- ✓ Gender balance in employment support
- ✓ Gender balance in public sector contracts
- ✓ Gender balance in education programs
- ✓ Current transfers gender balance (user ratio and transfer ratio)
- ✓ Number of men and women using sports facilities
- ✓ The ratio of the budget allocated to activities predominantly used by women and activities used by men
- ✓ Budget ratio allocated to vocational training courses predominantly attended by women and predominantly attended by men

2.4. Possible Objections and Resistance to GRB

“We are already a small municipality; this is impossible for us.”

GRB is valid for all types of budgets and resources. It is possible for each municipality to compare the female and male user rates and the allocated resources. It is a way of thinking and a new approach to budgeting. It is possible to implement it wherever there is a budget.

“Our resources and budget are very limited; they are barely sufficient for the main items.”

GRB does not require additional resources. It evaluates the current resource flow from a gender perspective. It aims to spend resources more effectively towards establishing gender equality. It also helps to identify which social segments bear the burden in case of budget cuts.



“We do not have the knowledge and expertise to work on this issue.”

GRB is one of the main areas of gender equality advocacy. It is possible to benefit from the support from universities, NGOs, and international organizations in this area. It is necessary to start and move forward with determination. It is a process.

“The budget process in municipal units is not so participatory.”

GRB also creates an opportunity for the budget process to be carried out in a more participatory and transparent manner. For this reason, it is never too late to adopt GRB. Initially, municipalities may require a trigger, stimulating expertise or a support unit to kick start the process.

An Example

When Vienna decided to adopt gender-sensitive budgeting in 2005, a pilot application was started by analyzing the main items of a district budget. A GRB expert was appointed to work in the financial services and statistics unit to integrate the GRB principles into the budget process of the city. This expert played a key role in integrating GRB into the Vienna city budget. Training was held to support the local GRB studies and to introduce the new GRB method. Standard guidelines were produced for GRB practices.

In the later stages, a sub-unit responsible for the GRB process was established in Vienna. Since then, GRB has been one of the main components of the budget drafting process. In addition, a GRB Statement is published every year. Finally, a gender performance report is added to the previous year's audit report every year.





2.5. Tips for Realizing Gender Equality in Local Governments

- 1** Including the gender equality perspective in all areas of activity of local governments
- 2** Implementing the gender equality policy as an integral part of the budget process and GRB planning
- 3** Recognizing that gender equality is a quality issue as well as a matter of justice and equality
- 4** Using an intersectional approach
- 5** Understanding the benefits of equality for all
- 6** Demonstrating strong political will and leadership support for inclusion and gender equality in all main municipal documents and commitments
- 7** Establishing a tracking and monitoring framework that is fully integrated into the administrative system
- 8** Using gender responsive information gathering and data collection
- 9** Developing knowledge and skill sets that go beyond awareness in municipalities and with citizens and partners
- 10** Allocating specific resources for gender equality purposes
- 11** Collaborating and sharing experience
- 12** Making achieving gender equality an essential part of the job
- 13** Preparing Local Equality Action Plans and high-level commitment
- 14** Establishing and institutionalizing equality units
- 15** Positioning of equality units as one of the key policy-making centers
- 16** Involving equality units in the planning, budget and audit processes so they can influence the policies of local governments
- 17** Firmly establishing the status of the equality commissions in the Municipal Assemblies to make them effective
- 18** Putting in place sustainable processes for the inclusion of and coordination with NGOs



3. Global Best Practice Examples⁸

This section presents global best practice examples on gender-based budgeting in local governments.⁹

3.1. Berlin

In Berlin, a non-governmental organization called the Gender Based Budgeting Initiative (provincial and municipal level) pioneered the local agenda and implementation of the GRB in 2001. This organization also contributed to keeping the local administration high on the agenda by preparing reports on the GRB activities. In this example, the prevalence of participatory budgeting at the local level and the inclusion of women's organizations in this process made the implementation of GRB easier.

The Gender Based Budgeting Initiative was established after a workshop organized by the "Women's Forum of Non-Governmental Organizations". The workshop was attended by scientists, women representatives from NGOs, political parties, and trade unions. It aimed to evaluate the gender impact of the policies in Berlin and to lobby for the best implementation of GRB.

GRB was included in the 2001 local election campaign in Berlin in order to reach wider audience. After the election, GRB was included in the coalition agreement and started to be implemented. Women from different political parties achieved a successful result by focusing on this issue through intensive lobbying activity.

⁸This chapter was written by Sevilay Karapinar (Advisory Board Member of Global Equality and Inclusion Network Association).

⁹While writing this chapter, Klatzer, E. (2012). Gender Equality in Local Governments and Budgeting Guide, Yılmaz et al. (2021). Gender Responsive Budgeting in Local Governments: Tekirdağ

Metropolitan and Urla Municipality Practices and Klatzer et al. (2015). Gender Responsive Budgeting for Municipalities publications were used.



In 2004, the Berlin Assembly adopted a top-down approach to GRB and put it into practice. To support this approach, the local authority established a Budgetary Authority for GRB which was responsible for the work of the budget unit. The members of this authority were senior public officials, two council members, one from the ruling party and one from the opposition party, and a member of a non-governmental organization in the Berlin Administration. All administrators who would deal with GRB attended gender training.

At the same time, pilot studies on GRB in different regions continued and expanded in Berlin. The main purpose of these studies was to find out how many people used local services such as libraries, concert performances, training courses, etc.

These studies were also used in the development of new programs that would enable all citizens to benefit from the services equally through identifying the gender inequalities in the use of different services. As a result, they aimed to improve gender conditions by changing the perspective of the public administration's own gender policies and by setting gender-based targets for budgets.





It is also important to note that information on gender has been systematically included in the budget papers in Berlin since 2002. The sustainability of the work of the Budgetary Authority for GRB and the budget unit and their guidance on GRB throughout the organization have helped to overcome many obstacles in public administration.

3.2. Albania

Located in the very center of Albania, Elbasan is one of the few municipalities to implement participatory budgeting in the country. Within the framework of the GRB pilot project, the municipality allocates approximately 30% of its local revenues to projects determined by the citizens who live within its borders. The citizens exchange ideas about the things that are suitable for the municipality's budget and to be implemented as a priority in their own neighborhoods in public meetings.

In Albania, municipalities are responsible for the following services: city and road cleaning services, investing in schools, hospitals, and green spaces, and improving the water and waste management systems. The participatory budgeting process, which takes approximately 2-3 months in Elbasan, is carried out by municipal employees. The municipality organizes and holds meeting with participation from citizens in each of the 24 neighborhoods of the city. It then prepares a list of projects to be financed in line with the citizens' proposals.

At each meeting, citizens temporarily elect the person who will represent them in the central commission. The task of the commission is to evaluate all the proposed projects, select the projects that meet the criteria and submit them to the municipal council for final approval. The municipal council usually approves the projects without making any changes and starts to implement them with the support of local government. The municipality completes its preparations by monitoring and recording what has been done in the participatory budgeting process. These are then used in the citizens' meetings in the following year.





One of the purposes of the United Nations Women's Development Fund (UNIFEM)'s work in Albanian is to involve women more in the participatory process within the scope of the GRB pilot project. The municipality also wants to learn how women's voices are included in participatory budgeting and how this budgeting process meets the needs of women in the context of this project. To support these efforts in determining whether and how women participated in the different steps the GRB process, an expert from an NGO observed the neighborhood meetings with the following questions in mind:

How many women attended the meetings? How active were they? Is the contribution made by women different from the contribution made by men? If different, what is the difference? Will the municipality take these voices into account? If so, how?

The monitoring results showed that the number of women participating in public meetings was less than the number of men. One of the reasons for this low participation rate was the time of the municipal meetings (17:30pm). There were a couple of issues with this timing: a) Most women were busy with their home responsibilities and their children at this hour and b) the electricity in the city was often cut-off at this hour, leading to dark roads and streets which were unsafe for women. It was observed that young women's freedom of movement was limited due to the responsibilities they undertook at home, and therefore they were underrepresented. It was further observed that that the local men clearly represented the family in public meetings and in the related decision-making processes. The average age of women who attended the meetings was between 40-55 which further revealed that that the local women of older ages had more free time to dedicate to civic duties.

In these meetings, women expressed the following key priorities: improving educational standards, heating systems in schools and playgrounds for children, building ramps in schools to make school entrances more suitable for carrying baby carriages, moving garbage cans away from the houses to create healthier and more environmentally friendly neighborhoods, and allocating social services to the elderly, women, and children in need.



The local men's focus was on the development of local facilities and transportation, improvement of the roads and streetlamps leading to the recreational areas within the municipality (for example, the stadium) and the removal of some garbage cans from the city center. This situation reflects the priorities of women in the family and society.

Strategic targets were determined to eliminate the gender inequality revealed by this research. In line with these targets, a media campaign was organized on the participatory budgeting process, which underlines the equal participation of adult women and men. The municipality informed citizens about the public meetings and raised awareness about the importance of participatory process and its impact on women's lives through local television channels, newspapers, posters, and leaflets.

UNIFEM and a local NGO supported by the municipality held meetings to explain the duties of the municipality in the neighborhood meetings and to elect a representative from the group to participate in the meetings to voice their concerns. The municipal employees who were responsible for neighborhood meetings were given training on how to encourage women's active participation in public meetings.

All these measures and actions led to a significant increase in the participation of women in the council's budgetary commission which made the final decision on the projects to be financed from the municipal budget.





4. Best Practice Examples from Turkey¹⁰

A comprehensive approach to gender-sensitive budgeting is not observed in Turkey. However, pockets of good practice can be seen in services and projects which are implemented by local governments.

Within the scope of the “Gender Responsive Budgeting in Amasra Municipality Project”, the project team visited Eskişehir Metropolitan Municipality, Bursa Nilüfer and Eskişehir Odunpazarı Municipalities as good practice examples in GRB. These visits enabled these municipalities to voice the benefits of GRB and associated problems and possible solutions along with the expectations from future implementations.

This section shares GRB policies and experiences of municipalities, which could be useful for municipality managers and decision-makers.

¹⁰This chapter was written by Melek Toprak (Researcher-PhD student in Political Science and Public Administration).

¹¹Tepekule et al. (2016). Gender Responsive Budgeting: The Case of Türkiye. *Journal of Human and Social Sciences Research*, 5(7), p. 2316-2331.





4.1. Eskişehir Metropolitan Municipality

In November 2013, the United Nations Development Program (UNDP), UN Women, the United Nations Joint Program for the Advancement of Women's Rights (UNJP) and Sabancı University organized GRB training sessions which were attended by women's civil society organizations, Eskişehir Metropolitan Municipality, and universities.

During this training, Eskişehir Metropolitan Municipality determined a roadmap for adopting GRB and decided to receive training and consultancy services on the subject. The municipality equality unit stated that:

- GRB roadmap was created and approved in April 2014.
- The Equality Unit affiliated to the Social Services Department was established in 2014 as the first step for GRB (although it is important to state that it is not important which directorate such a unit is affiliated to).
- After the GRB training, the Eskişehir Equality Platform (ESEP) was established and brought together the members of the Eskişehir City Council Women's Assembly with the experts from NGOs and universities.
- Intensive GRB training was organized for all department heads.
- GRB was included in the 2015-2019 strategic plan.
- Complaints were scanned through a gender lens and good practice examples from municipalities across the world were examined.
- All districts were visited, and research was conducted on the services expected from the metropolitan municipality. The results of the research were shared through practical workshops and training sessions.



The two busstops initiative came into effect as of June 5, 2015 (between 20.00-24.00) so women could benefit from more reliable urban public transportation services.. Workshops were held and courses were opened to break cultural codes of professions (for example, home repair and car maintenance courses for women). In addition, need-based courses were offered with varying content.

A local equality action plan was prepared during the pandemic. Gender equality training and information sharing meetings on the local equality action plan were held with the participation of 15 municipal departments.

The Municipal IT Department started to use the "Local Equality Action Plan" module to accelerate the gender data flow and facilitate the gender reporting process. Today, at least two officers from each department are designated as data controllers and are responsible for entering the quarterly gender targets. These data entries are also audited and reported by the Equality Unit.



4.2. The Municipality of Nilüfer - Bursa

The first "Equality Unit" in Turkey was established in 2009 by the Municipality of Nilüfer. As the first step, the municipality placed gender equality at the center of its urban policy with the "For an equal Nilüfer" project. Under the scope of this project, all personnel and decision makers who were involved in the municipal service planning and municipal projects started to undertake their strategic and budget planning in a gender-sensitive manner in cooperation with women's NGOs.¹²

The municipality issued a circular for GRB requiring all directorates to integrate the principle of gender sensitivity into planning and implementation of all services and processes. The City Council tasked the Equality Committee to review all proposals submitted to them for gender equality to ensure that this circular was implemented. The municipality was also one of the first municipalities to sign the European Charter for Equality between Women and Men at Local Level.

The municipality took another important and pioneering step by renewing Municipal Construction Regulations to create the legal basis for gender responsive city planning, including the compulsory construction of childcare rooms and children's playgrounds in urban renewal areas, socio-cultural spaces, and municipal buildings.¹³

The Municipality of Nilüfer also signed the Women-Friendly Cities contract which aims to observe gender equality in local governments. Funds were set aside for women-oriented activities accordingly.

¹²Kaplan, M. (2018). Nilüfer Municipality Social Equality Center: "We Equalize Life and the City". Tez-Koop- Business Women's Journal, Issue:3.

¹³Klatzer et al. (2015). Gender Responsive Budgeting Guide for Municipalities. UN Women Publications.



4.3. Odunpazarı Municipality- Eskişehir

Odunpazarı Municipality started its GRB studies with the newly created 2015-2019 Strategic Plan after the 2014 local administration elections.

Currently, the work on GRB is carried out with the "Equality Unit" which is part of the Strategy Development Directorate. As a first step, the unit undertook statistical data collection studies on the population of different neighborhoods throughout the district. The resulting database provided support for the allocation of resources to enable all sections of the society to benefit from municipal services.

The "Equality Unit Transactions Directive" was prepared for the activities of the Equality Unit. This directive set out various forms to determine how sensitive the municipal budget is to gender equality by separating municipal services by gender when preparing budget proposals for spending units.

In 2020, within the scope of gender-sensitive budgeting studies, a "Budget Implementation Equality Report" was prepared by combining data from all spending units. On a quarterly basis, the spending units were asked to provide the number of participants for their expenditures.

The "2020 Budget Implementation Equality Report" consists of four parts. In the first chapter, GRB is defined. In the second part, the studies on gender responsive budgeting in Odunpazarı Municipality are provided. In the third part, the objectives of the report are set out. In the final section of the report, the results from the monitoring of budget expenditures based on economic classification are presented.¹⁴

¹⁴Eskişehir Odunpazarı Municipality, 2020 Budget Implementation Equality Report, [https://odunpazari.bel.tr/upload/files/2020%20Yılı%20Budget%20Uygulama%20Eşitlik%20Report\(1\).pdf](https://odunpazari.bel.tr/upload/files/2020%20Yılı%20Budget%20Uygulama%20Eşitlik%20Report(1).pdf).





General Evaluation

Based on these good practice examples, the priority issues for the implementation of GRB are as follows:

- ✓ It is critically important that the mayor and senior management support the implementation of GRB.
- ✓ The inclusion of women's NGOs, city councils and all relevant stakeholders in the process, in other words, the principle of "participation" is an essential element of the GRB.
- ✓ Monitoring the municipal budgeting approach from an activities and financing perspectives is essential for the establishment of GRB.





Conclusion

Policies and services of local governments are directly linked to every aspect of citizens' daily lives. Cities managed in line with equal, free, inclusive and gender responsive policies increase the quality of life of women and girls and serve them to lead their daily lives better.

One of the important tools of the institutionalization and decentralization of gender equality is the "Gender Responsive Budgeting" approach. GRB initiatives should be seen as part of the long-term strategy and each local authority should determine its own strategy in this area in line with its priorities.

The most important criterion for the widespread use of GRB is education. GRB awareness will increase as all municipal personnel, especially senior management, are trained. In this way, the necessary foundations for the implementation of GRB can be laid down.

In summary, to achieve real full equality, GRB should be implemented in all public institutions and organizations, starting from the local level. However, the sustainability of GRB requires support from the state in the form of legislation.

***Let's not forget, equality starts locally!
A more equal and inclusive world is possible together!***



Bibliography

United Nations. Universal Declaration of Human Rights. <https://www.ihd.org.tr/insan-haklari-evrensel-beyannames/>.

Eskisehir Odunpazari Municipality. 2020 Budget Implementation Equality Report. Access address: [https://odunpazari.bel.tr/upload/files/2020%20Yılı%20Budget%20Application%20Eşitlik%20Raporu\(1\).pdf](https://odunpazari.bel.tr/upload/files/2020%20Yılı%20Budget%20Application%20Eşitlik%20Raporu(1).pdf).

Kaplan, M. (2018). Nilüfer Municipality Social Equality Center: “We Equalize Life and the City”. Tez-Koop- Business Women's Journal, Issue:3.

Kaşıkırık, A., Öztan, E., Akçabay, F.C. and Karaoglu, N. (2021). Gender Equality for Local Administrators. KA.DER Publications.

Kaşıkırık, A. and İzci, İ. (2019). Inclusive Municipal Governance Scorecard. KA.DER and Argüden Academy Publications.

Klatzer, E., Akduran, O. and Gultasli, M. (2015). Gender Responsive Budgeting Guide for Municipalities. UN Women Publications.

Klatzer, E. (2012). Gender Equality in Local Governments and Budgeting Guide. TESEV Publications.

Tekinbaş, E. (2015). Women Friendly Cities Practice Guide. United Nations Women Friendly Cities Joint Program Publication.

Tepekule, U., Mastar Özcan, P. and Kayalidere, G. (2016). Gender Responsive Budgeting: The Case of Türkiye. Journal of Human and Social Sciences Research, 5(7), 2316-2331.

Yılmaz, H. H., Aydemir-Uslu, I. and Bicer, M. (2021). Gender Responsive Budgeting in Local Governments: Applications of Tekirdağ Metropolitan and Urla Municipality. Manisa Celal Bayar University Journal of Social Sciences, 19(2), 15-46.

Municipal Law No. 5393.

