

This project is co-funded by the European Union and UN Women.

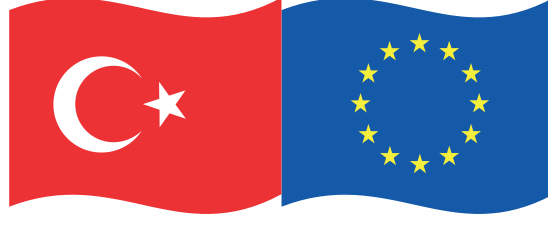


IMPLEMENTING GENDER RESPONSIVE PLANNING AND BUDGETING IN TÜRKİYE

STRATEGY DOCUMENT AND ACTION PLAN

www.esitbutceleme.org





This project is co-funded by the European Union and UN Women.
Bu proje Avrupa Birliđi ve UN Women tarafından finanse edilmektedir.



IMPLEMENTING GENDER RESPONSIVE PLANNING AND BUDGETING IN TÜRKİYE

STRATEGY DOCUMENT AND ACTION PLAN

January 2024



PROJECT BACKGROUND

PROJECT TITLE:	Implementing Gender Responsive Planning and Budgeting in Türkiye
PROJECT NUMBER:	TR2016/RL/05/A2-01/001
IMPLEMENTED BY:	United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)
BENEFICIARIES:	Ministry of Family and Social Services (MoFSS), Directorate General on the Status of Women (DGSW) Presidency of Strategy and Budget, Presidency of the Republic of Türkiye
LEADING AUTHORITY:	Directorate for European Union Affairs, Ministry of Foreign Affairs
PROJECT DURATION:	15 December 2020 – 15 September 2024 (45 Months)
BUDGET:	€3,000,000.00: EU financing €300,000.00: UN contribution
OBJECTIVES:	<p>The overall goal of the Project is to empower women and further strengthen gender equality in Türkiye through systematic and sustainable integration of gender perspective at all stages of national and local policy-making and budgeting processes.</p> <ul style="list-style-type: none">• To increase national and local authorities' awareness and understanding gender responsive budgeting• To increase the capacity of national and local authorities to develop genderresponsive policies, plans and programmes;• To enhance gender advocates and women's groups capacity for effective monitoring and ensure accountability

This publication has been drawn up as part of the "Implementing Gender Responsive Planning and Budgeting in Türkiye" project implemented by UN Women and financed by the European Union and UN Women. The views expressed in this publication are not the official views of UN Women, the United Nations, affiliated organizations or the European Union.

ABBREVIATIONS

CoHE	Council of Higher Education
DEUA	Directorate for EU Affairs, Ministry of Foreign Affairs
DGB	Directorate General for Budget
DGLA	Directorate General for Local Authorities, Ministry of Environment, Urbanism and Climate Change
DGPFMT	Directorate General of Public Financial Management and Transformation
DGSW	Directorate General on the Status of Women
EU	European Union
EUDT	European Union Delegation to Türkiye
GEWE	Gender Equality and Women’s Empowerment
GNAT CEOWM	Committee on Equal Opportunities for Women and Men of the Grand National Assembly of Türkiye
GRB	Gender Responsive Budgeting
GRPB	Gender Responsive Planning and Budgeting
IPA	Instrument for Pre-Accession Assistance
OECD	Organisation for Economic Co-Operation and Development
MoEUCC	Ministry of Environment, Urbanism and Climate Change
MoFSS	Ministry of Family and Social Services
MoTF	Ministry of Treasury and Finance
NGOs	Non-Governmental Organizations
PSB	Presidency of Strategy and Budget
SDGs	Sustainable Development Goals
UMoT	Turkish Union of Municipalities
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

CONTENTS

ABBREVIATIONS	3
1. INTRODUCTION	9
2. BASIC CONCEPTS AND DEFINITIONS	14
2.1. What is Gender Responsive Budgeting?	14
What is GRB?	15
What is GRB Not?	15
2.2. What are the Objectives and Benefits of GRB?.....	16
Gender Equality and Economic Growth.....	16
2.3. What are the GRB tools?	17
3. GENDER RESPONSIVE BUDGETING IN TÜRKİYE	24
3.1. International Commitments.....	24
Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)	24
Beijing Declaration and Platform for Action	24
Sustainable Development Goals (SDGs).....	25
3.2. Background	26
3.3. Applicable Legislative Framework and Policies for GRPB	31
Republic of Türkiye Constitution.....	31
Some Legislative Regulations Aimed at Promoting Gender Equality	31

Sub-Regulations.....	32
Thematic Policy Documents.....	32
Top Policy Documents.....	33
Documents that Underpin Central Budget Preparation.....	34
Regulations on Budgeting	34
3.4. Key Actors for GRB Process	39
Practitioners and Stakeholders.....	41
4. IMPLEMENTING GENDER RESPONSIVE BUDGETING POLICY IN TÜRKİYE.....	44
4.1. Goals and Objectives of the GRB Policy.....	44
Gender Responsive Policy and Budget Cycle	45
Gender Responsive Planning and Budgeting Policy Framework.....	46
4.2. Strategies and Actions of the GRB Policy	47
1. Defining.....	47
2. Planning and Budgeting.....	56
3. Implementation.....	66
4. Monitoring and Audit.....	76
5. IMPLEMENTATION AND MONITORING OF THE STRATEGY DOCUMENT AND ACTION PLAN	86
REFERENCES	87

The background is a solid dark blue. On the left side, there are several overlapping, semi-transparent shapes in a slightly lighter shade of blue, including a large hand-like shape, a circular shape, and various angular and curved forms. On the right side, there are three distinct geometric shapes: a large L-shaped block, a tall vertical rectangular block, and a smaller square block positioned to the right of the tall block.

INTRODUCTION

1. INTRODUCTION

Elimination of all forms of discrimination against women, gender equality, and women's empowerment are among the fundamental rights set out in the international law of human rights and an integral part of sustainable development on the national, regional, and local levels. Public policies play a key role in achieving these goals. However, gender equality is sometimes disregarded in the planning and implementation of these policies, and action to set concrete goals to eliminate the structural and systematic causes of gender inequality and put them into effect remains insufficient. Consequently, a "Gender Mainstreaming" has been introduced to promote the implementation of all actions planned/executed at all levels and in all areas, including legislation, policies or programmes on gender equality and women's empowerment, as well as the implementation of relevant existing global and national commitments. This approach is intended to achieve organizational transformation and restructuring in public policies.

Since gender mainstreaming first came to light in the 1990s, many countries have developed tools and practices to incorporate the gender perspective into all phases of policymaking, particularly planning and budgeting. One such practice is Gender Responsive Budgeting (GRB), which is intended to include the gender perspective in decision-making and budgeting processes and facilitate the use of budgeting and financial policies as tools to expedite the achievement of gender equality. GRB is an assessment of budgets based on gender equality through restructuring income and expenses to account for the gender equality perspective at all levels of the budgeting process and ultimately promote equality (Council of Europe, 2005).

The failure to develop public policies that consider the different needs, expectations, and priorities of women and men by solely focusing on economic growth or to consider the different effects of implementation outcomes on women and men as part of policymaking and planning further exacerbates existing social inequalities. However, the achievement of gender equality in all aspects and actions against inequalities is a major element of economic growth and development. In fact, the 2020-2025 Gender Equality Strategy of the Council of Europe highlights the fact that gender equality results in more jobs and higher efficiency. The strategy references a study commissioned by the European Institute for Gender Equality (EIGE) that notes that the progress made in gender equality can increase the European Union (EU) GDP by 6.1% to 9.6% by 2050 and may impact the GDP of certain EU Member States up to 12% by 2050 (EIGE, 2017).

Some global initiatives have emphasized the importance of gender equality and have played a role in promoting relevant actions. Among the leading initiatives are the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) adopted by the United Nations (UN) General Assembly in 1979 and the Beijing Declaration and Platform for Action adopted by the Fourth World



Conference on Women held in China in 1995. In addition, the Sustainable Development Goals (SDGs) introduced in January 2016 and intended to be achieved by the UN Member States by 2030 include 17 global goals, with the fifth one addressing Gender Equality. Under this title, “5.c is about adopting and strengthening sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels,” and its indicator 5.c.1 is described as “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.” In addition, gender equality is billed as a matter to be horizontally implemented to achieve all the other SDGs.

Many countries have recently adopted Gender Responsive Planning and Budgeting (GRPB) at the national and local levels. The number of OECD member countries implementing GRB was 12 in 2016, this number almost doubled to 23 in 2022. This figure constitutes 61 per cent of OECD countries. Some OECD countries such as Norway (2005), Finland (2006), Mexico (2006), Korea (2006), Iceland (2009), Spain (2009) and Austria (2009) have been implementing gender-responsive budgeting for a long time. According to the 2023 Report, Türkiye is one of the 23 OECD countries implementing Gender Responsive Budgeting Approach (OECD, 2023).

Türkiye has made remarkable strides in recent years to implement the national and international commitments to gender equality and put GRPB into effect at the central and local levels. In 2012, the Committee on Equal Opportunities for Women and Men (CEOWM) of the Grand National Assembly of Türkiye (GNAT) established an ad hoc Sub-Committee on GRB. The 10th Development Plan, covering 2014 to 2018, includes a strong set of actions to raise awareness of and develop practices for GRB. The Women’s Empowerment Strategy Document and Action Plan, which covers 2018 to 2023, also includes an action on GRB. The 2023-2024 Budget Preparation Guide, developed by the Presidency of Strategy and Budget to cover the general principles and standards to be followed by public authorities in developing budget proposals, refers to GRB as a fundamental tool to be adopted in budget development. It also draws attention to considering indicators for monitoring gender equality as public authorities set performance indicators for incorporating GRB into the budgeting process. Finally, the 12th Development Plan covering the years 2024-2028 includes the integration of GRB initiatives into the budgeting processes as a policy measure, which provides a strong basis for the mainstreaming of GRB in the planning and budgeting process in the upcoming period.

One of the major outputs of the Project on Implementing Gender Responsive Planning and Budgeting in Türkiye is the development of a Strategy Document and Action Plan for the implementation of Gender Responsive Planning and Budgeting in Türkiye. The Strategy Document includes actions to guide the legislative framework necessary for adopting the GRPB approach as a tool to promote gender responsive policies and budgeting in Türkiye and give direction for organizational practices.

This Strategy Document and Action Plan has been developed based on the views and suggestions of the project beneficiaries, the GRB Technical Working Group founded for the Project on Gender Responsive Planning and Budgeting and joined by the officials of various public authorities, and the views and suggestions collected during the workshop held on 18 May 2022 with officers from the



MoFSS, the Presidency of Strategy and Budget, the Ministry of Treasury and Finance, the Revenue Administration, the GNAT Plan and Budget Committee and CEOWM. The draft version of the document has been submitted to the relevant public authorities and the final version of the Strategy Document and Action Plan has been developed based on the feedback.

The Strategy Document and Action Plan is expected to expand the use of GRB tools and increase resources to achieve transformative outcomes for gender equality and the development of a more equitable and fairer development model, not only for women but also for society as a whole.

The background is a solid dark blue. On the left side, there are several overlapping, semi-transparent shapes in a slightly lighter shade of blue. These include a large, irregular shape that looks like a stylized hand or a set of fingers, a long diagonal bar, and a circle at the bottom left. On the right side, there is a large, semi-transparent question mark in the same lighter shade of blue. Below the question mark, there are two small, solid dark blue squares.

BASIC CONCEPTS AND DEFINITIONS

2. BASIC CONCEPTS AND DEFINITIONS

2.1. What is Gender Responsive Budgeting?

Among the policies developed to achieve gender equality, gender mainstreaming is the most inclusive. This approach covers the systematic consideration of different conditions, situations and needs of women and men as part of developing any legislation, policy, programme or action. This approach, which needs to be addressed from global and horizontal perspectives, “calls for mobilization of all policies,” (Council of Europe, 1996, p.2) and a variety of tools have been developed for its adoption.

GRB is a key strategy and tool for incorporating gender perspective into policymaking and budgeting. GRB considers the fundamental principles of democracy and development such as human rights, good governance, participation and transparency as priorities, and can be adopted for planning and budgeting, not only at the national but also the local and supranational levels. It is a broad strategy that addresses many areas such as policies, programmes, monitoring, assessment and supervision systems, and covers both revenue and expenses. The common definitions regarding GRB are as follows:

“Gender responsive budgeting is public planning, programming, and budgeting that contributes to gender equality and promotion of women’s human rights. GRB helps set responses necessary to eliminate gender inequalities that already exist in policies, plans, and budgets. GRB seeks to develop enabling policy frameworks, build capacity, and strengthen the monitoring mechanisms to promote accountability for gender equality.” (UNIFEM/ UN Women).

“Gender responsive budgeting stands for mainstreaming the gender equality in budgeting. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.” (Council of Europe, 2005, p.10).

“The integration of a clear gender perspective within the overall context of the budgetary process through the use of special processes and analytical tools, with a view to promoting gender responsive policies.” (OECD, 2017, p.6).



What is GRB?

- » It is about structuring the budget based on the different needs of women and men.
- » It is a tool to mainstream gender equality in policymaking/programming as well as in program implementation and revision.
- » It is a robust policy tool that can be adopted at all levels of government including central and local levels.



What is GRB Not?

- » It is not allocating equal portions (50/50) of budget for women and men.
- » It is not creating a new budget for women or creating individual budgets for women and men.
- » It is not an individual budgeting tool or simply an accounting tool.



2.2. What are the Objectives and Benefits of GRB?

The objectives and benefits of GRB are as follows (Council of Europe, 2005, p.11-12):



» **Gender Equality:** The main objective of GRB is to achieve gender equality. GRB is billed as a fundamental strategy for creating visibility around the impact of budgets and economic and financial policies on gender equality and raising awareness about it.



» **Accountability:** GRB provides a state with an opportunity to observe and monitor the impact of goals and objectives regarding equality policies on the budget. It is a tool that enhances government accountability, assigning clear responsibilities to both central and local administrations.



» **Transparency and Participation:** GRB seeks to democratize the budgeting processes and budgeting policies. By improving participation in developing budgets and monitoring their implications and effects, GRB also strengthens economic and financial governance.



» **Good Governance:** GRB is an important strategy for eliminating inequalities, mitigating poverty, and securing equal citizenship and equitable distribution of resources. From this perspective, GRB serves as a tool not only for economic and financial governance but also for good governance.

Gender Equality and Economic Growth

A study commissioned by the European Institute for Gender Equality (EIGE) in 2017 suggests that mitigating gender inequality clearly contributes to higher rates of economic growth, rising competitiveness and creation of more jobs.

The study also notes that the progress made in achieving gender equality is set to increase the EU-wide employment rate by 0.5% to 0.8% by 2030, help the EU-wide employment rate account for nearly 80% by 2050, and boost the EU GDP by 6.1% to 9.6%. It emphasizes that equality policies have a much larger impact on economic growth than employment and education policies (EIGE, 2017).

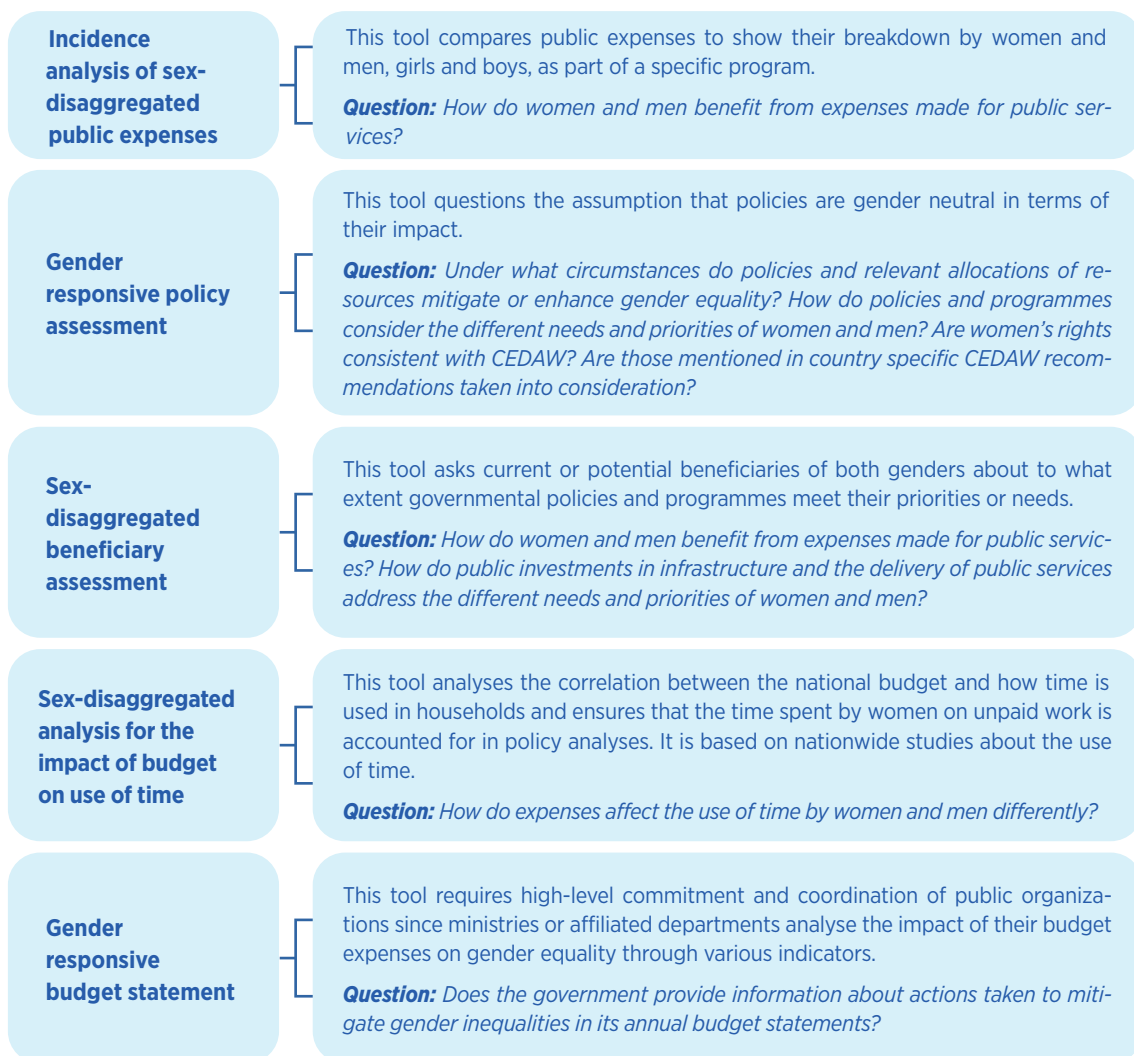


2.3. What are the GRB tools?

The earliest practice of GRB is the Women's Budget Statement adopted by Australia in the late 1980s. Other leading practices include the United Kingdom Women's Budget Group which has remained in effect since 1989, the GRB practice adopted by Canada in 1993, the budgeting practices launched in South America in 1994, and the attempts made in Switzerland in 1996 to determine who would pay for the budget cuts. Various country experiences have helped develop different tools and perspectives for GRB. Countries integrate one or a few of these tools into their systems based on their organizational and legal frameworks as well as economic and social dynamics. At this point, the primary conclusion drawn from the experiences of various countries suggests that GRB is good budgeting when properly adopted, regardless of the phase or tool used (Stotsky, 2016).

GRB tools can be classified under two categories, namely expenses and revenue (Austrian Development Agency, 2009).

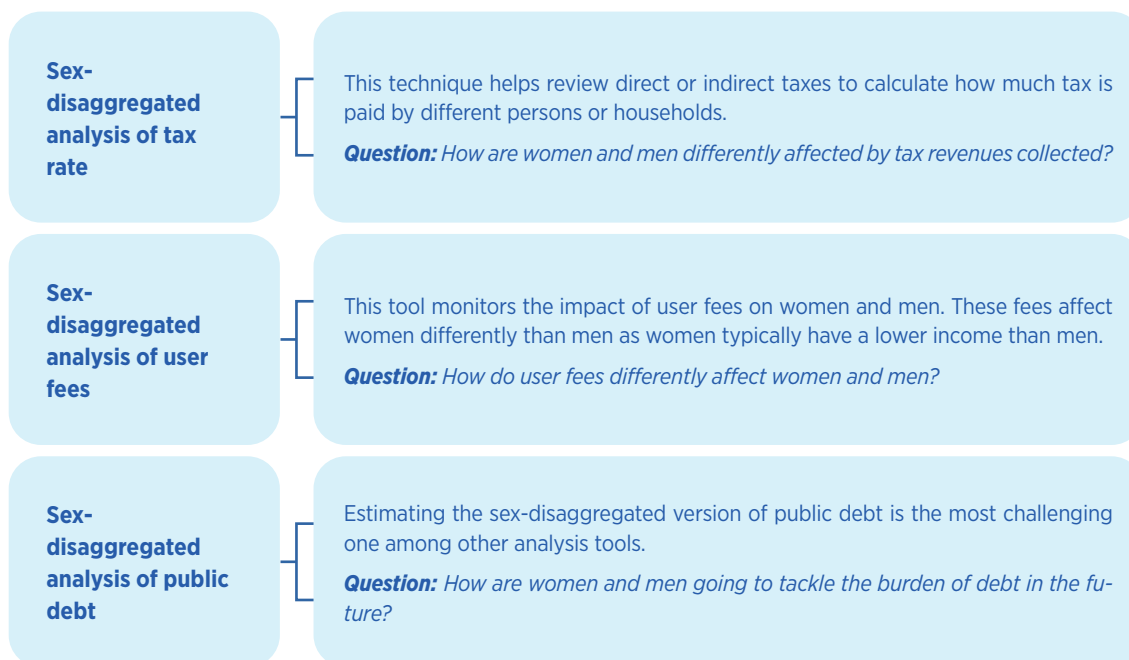
GRB Analytical Tools: Budget Expenses



Source: Austrian Development Agency, 2009



GRB Analytical Tools: Budget Revenue



The OECD states that budgeting is an annual (or more precisely, multi-year) event and there are various opportunities to implement the gender perspective throughout a budget cycle. As a result, the OECD categorizes GRB responses as “*ex-ante/during/ex-post*” based on the phases of the process (OECD, 2017). The categorization can be considered an implementation of GRB tools for planning, implementation and year-end processes.



1. GRB Approaches at the Planning Stage (“Ex-Ante”)

- » **Gender impact assessment:** An assessment of budget measures for their impact on gender equality, particularly before their incorporation into a budget.
- » **Situation analysis:** An analysis carried out regularly to assess how the current distribution of public expenses and revenues contributes to gender equality (or affects it in any other way).
- » **Gender needs analysis:** A qualitative analysis with views and assessments of stakeholders and civil society representatives to determine to what extent the policies and programmes meet the needs for gender equality and to set priorities for policy actions.



2. GRB Approaches in the Implementation Phase (“Concurrent”)

- » **Gender perspective for performance:** This refers to the requirements that correlating a minimum portion of budget-related performance objectives to gender responsive policies.
- » **Gender perspective in allocation of resources:** This relates to requirements that correlating a minimum portion of general budget resources to gender responsive policies.
- » **Analysis of gender budget rate:** The annual budget is accompanied by a formal assessment of the overall impact of the budget on promoting gender equality, including a sex-disaggregated analysis of specific policy actions (both revenue and expenses) by a central budgetary authority.

Iceland, 2019 Gender Equality Situation Analysis

Jointly developed by the Prime Minister’s Office of Iceland and the Ministry of Finance, the 2019 Gender Equality Inception Situation Report notes that there are significant gaps between men and women in terms of transportation (options, purpose and frequency of travel). Among the potential causes of the gaps are different social and economic roles brought about by domestic work and child-care responsibilities, and differences between women and men in terms of social class and salary. Additionally, a survey on transportation suggests that women walk more than men, bike and use buses less often than men, and live in a closer proximity to their workplace than men. The Situation Report indicates that the developments in transportation have a bigger positive impact on men than women, and that the employment site of men, rather than that of women, is taken into account for improvements in transportation (OECD, 2021).



3. GRB Approaches in Year-End (“Ex-Post”)

- » **Year-end gender impact assessment:** An assessment of individual budget measures’ impact on gender equality, particularly after they are incorporated into a budget or implemented.
- » **Budget audit:** An independent and impartial analysis conducted by a central authority other than the central budgetary authority to assess how effectively gender equality is promoted or achieved based on policies set out in the annual budget.



- » **Gender perspective for expense reviews:** Gender equality is typically added as an individual aspect of analyses in the context of national or “comprehensive” expense reviews.

 **Spain, GRB Audit**

The Regional Government of Andalusia in Spain launched a series of auditing activities in 2013 to establish to what degree gender equality perspective is adopted in budgeting programs. The audit is intended to analyse to what extent the gender equality objectives have been achieved as part of the budget and to what extent the gender mainstreaming is used for budget planning and implementation, as well as to establish best practices and offer recommendations to strengthen the GRB. GRB auditing has become an integral part of the GRB strategy adopted by the Andalusia Administration. (OECD, 2018)





5 STEPS TO GENDER RESPONSIVE BUDGETING

1

Baseline Assessment and Needs Analysis

Define existing gender inequalities
Identify areas of improvement through programming

2

Setting out Performance Objectives

Enhance the gender equality performance of
policy objectives

3

Setting out Performance Indicators

Follow up the progress in gender equality
indicators

4

Defining Activities

Define the activities for achieving gender
equality performance objectives

5

Budget Allocation

Ensure budget allocation allows for the delivery of
activities

A large, stylized number '35' in a dark blue color, positioned in the center of the page. The number is composed of thick, rounded strokes. To the left of the number, there are several abstract, dark blue shapes that resemble stylized hands or fingers reaching towards the center. In the bottom left corner, there is a solid dark blue circle. In the bottom right corner, there is a solid dark blue square.

**GENDER RESPONSIVE
BUDGETING IN TÜRKİYE**

3. GENDER RESPONSIVE BUDGETING IN TÜRKİYE

3.1. International Commitments

International commitments by Türkiye are the major legal and strategic tools that serve as a basis for the implementation of GRB in Türkiye. Among the main commitments made in this sense are the Convention on the Elimination of All Forms of Discrimination Against Women, the Beijing Declaration and Platform for Action, and the Sustainable Development Goals.

Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)

Introduced in 1981, CEDAW is one of the UN's main conventions on human rights and is billed as an international declaration of rights for women. The Convention serves as a basis for achieving gender equality by providing equal access to education, healthcare and employment, as well as affirming the rights of women to political and public life, voting and suffrage. States' parties have agreed to take all reasonable actions including legislative and ad hoc measures to make sure that women enjoy all of their human rights and fundamental liberties. Under Article 18 of CEDAW, states' parties shall submit their country report to the CEDAW Committee every four years.

Türkiye ratified CEDAW in 1985 and the Convention took effect in 1986. While CEDAW does not contain specific provisions on budgeting, the budgeting policies and processes must comply with the relevant principles of CEDAW (Elson, 2008, p.2). Gender equality is one of the Convention's fundamental principles, and CEDAW offers an internationally viable legislative basis to put GRB into effect as one of the strategic tools to achieve gender equality.

Beijing Declaration and Platform for Action

Held by the UN in 1995 in Beijing, China, the Fourth World Conference on Women became an important milestone for gender equality and 189 countries adopted two documents called the Beijing Declaration and Platform for Action. The Beijing Declaration and Platform for Action are considered a key global policy document for women's empowerment and gender equality. The Platform for Action sets strategic objectives and actions in 12 key areas or women's empowerment and advancement, gender equality, and the integration of gender perspective into policies and programmes.



Section VI of the Platform for Action entitled “Financial Arrangements” refers to GRB practices and notes:

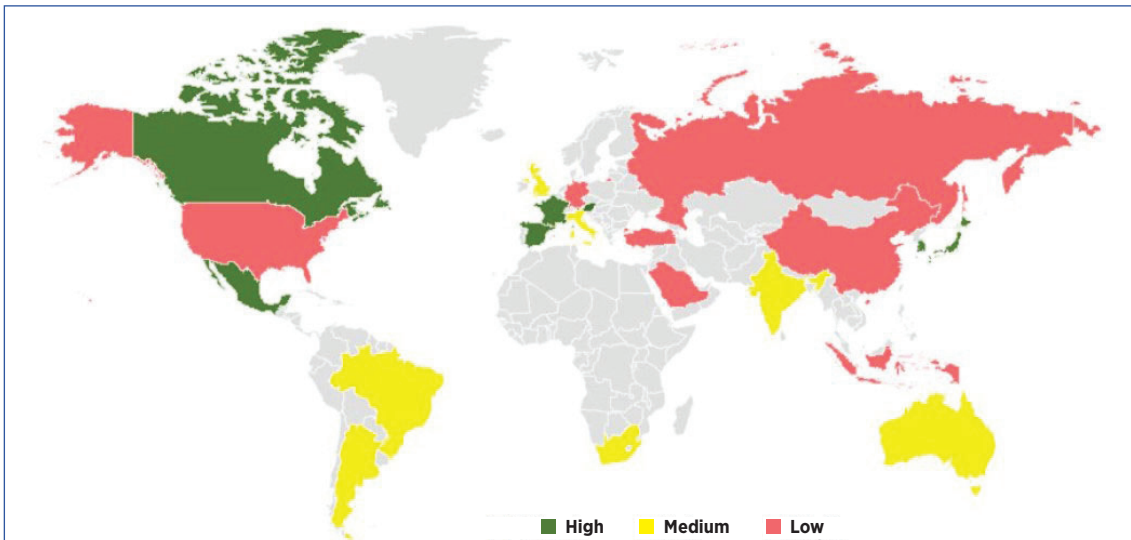
Financial and human resources have generally been insufficient for the advancement of women. This has contributed to the slow progress to date in implementing the Nairobi Forward-looking Strategies for the Advancement of Women. Full and effective implementation of the Platform for Action, including the relevant commitments made at previous United Nations summits and conferences, will require a political commitment to make available human and financial resources for the empowerment of women. This will require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men. To implement the Platform for Action, funding will need to be identified and mobilized from all sources and across all sectors. The reformulation of policies and reallocation of resources may be needed within and among programmes, but some policy changes may not necessarily have financial implications. Mobilization of additional resources, both public and private, including resources from innovative sources of funding, may also be necessary.

Türkiye is one of the countries that has adopted the Beijing Declaration and Platform for Action. The Beijing Platform for Action is monitored by the UN Women’s Commission on the Status of Women on a five-year basis. Most recently, Beijing +20 Monitoring was conducted in 2015.

Sustainable Development Goals (SDGs)

The Sustainable Development Goals projected to be achieved by 2030 were ratified by all UN member states (193 countries) including Türkiye at the UN Sustainable Development Summit held from 25 to 27 September 2015. Developed as a solution to social, cultural and ecological problems encountered across the world, the SDGs, composed of 17 main themes and 169 sub-objectives, took effect in January 2016.

Goal 5 of the SDGs is about gender equality. There are nine targets under SDG.5 gender equality and Target 5c, focuses on adopting and strengthening “sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.” Its indicator 5.c.1. relates to the “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.” Indicator 5.c.1 links policy and legal requirements on gender equality with resources allocated to meet them. It indicates that states shall take action as part of their planning and budgeting cycle to achieve the objectives of gender equality policy to eliminate violence against women or boost women’s employment. By such budgetary allocation, governments employ transparency and accountability in budgetary decision-making.



In 2021, the IMF scored the GRB practices of G20 countries as part of a study and categorized them as high, medium and low, and developed a GRB Index as a result. Canada, Austria, Mexico and France rank high while Türkiye is categorized as a low-scoring country (Albarran et al., 2021, p.14).*

* In October 2022, representatives of the Ministry of Family and Social Services held meetings with the IMF and provided updates on the implementation of GRPB in Türkiye and other related developments.

3.2. Background

Early initiatives in the field of GRB in Türkiye date back to the 2000s. The Prime Ministry Circular No. 2006/17 on the “Measures to Prevent Violent Acts against Women and Children, and Crimes in the Name of Honour and Custom” incorporates a recommendation to introduce a separate budget for the prevention of violence against women, and to conduct GRB analyses. In the same vein, formulated by the Directorate General on Women’s Status and implemented as of the year 2008, the National Action Plan for Gender Equality 2008-2013 includes a strategy for “carrying out preparations for the introduction of gender responsive budgeting practices across the country.”

Moreover, major steps have been taken to promote the institutionalization of GRB since the 2010s. A significant action was the establishment of the Sub-Committee on Gender Responsive Budgeting under the CEOWM within the GNAT. In the Gender Responsive Budgeting Committee Report published in July 2014, the Sub-Committee provided a series of recommendations on how to effectively implement GRB. The recommendations included strengthening the role of the GNAT and the CEOWM in the monitoring of GRB practices across governmental organizations; performance of periodic checks on the actions of central governmental organizations as well as their spending on gender equality; raising gender equality issues during the Budget Bill deliberations at the GNAT; and ensuring that governmental agencies also submit gender equality reports as part of their annual budget reporting.



Another key development in the field of GRB practices is the incorporation of GRB into the Tenth Development Plan for 2014-2018. In the Development Plan, under the heading “2.1.7 Family and Women,” the main objective is described as “to empower women in all aspects of social, economic and cultural life, to improve the status of family while preserving the institution and to strengthen social integration,” (Article 249). “Raising awareness on gender responsive budgeting and carrying out pilot implementations” (Article 257) is identified as one of the key policies designed to achieve that objective.

The Strategy Document and Action Plan on Women’s Empowerment, which took effect in 2018, refers to “gender responsive budgeting efforts” as an intersecting policy area. It encompasses “implementation of gender responsive budgeting efforts across the country” as one of the activities to be carried out under the strategy of “formulating economic and social policies in order to strengthen the economic position of women and combat informal work, in particular unpaid family labour.” Within the scope of this activity, for which the MoFSS Directorate General on the Status of Women (DGSW) was designated as the owner, the partnering organizations included the Presidency (Directorate of Strategy and Budgeting), the Directorate of EU Affairs under the Ministry of Foreign Affairs, the Employment Agency of Türkiye, CEOWM, universities and non-governmental organizations (NGOs).

Furthermore, the Parliamentary Investigation Committee for Examining All Aspects of the Causes of Violence against Women and Identifying the Necessary Measures – tasked with looking into the causes of violence and making observations, assessing the practical services designed to prevent violence against women, spotting the shortcomings and providing recommended solutions to address these issues – issued its Report No. 312 in March 2022. In the report, Section 4, “Considerations and Recommendations on Effectively Combatting Violence against Women,” includes an individual heading on GRB, which is titled: “4.16. Budgeting Responsive to Equal Opportunities for Women and Men.” The recommendations provided by the Committee include actions such as:

- *Setting a separate budget to be allocated to central and local governments for actively combatting violence against women;*
- *Providing training to the staff members of governmental organizations on budgeting practices that are responsive to equal opportunities for women and men, and drawing up a guide to address this subject;*
- *Conducting analyses on revenue and spending in terms of responsiveness to equal opportunities for women and men;*
- *Undertaking awareness-raising efforts to make performance audits responsive to equal opportunities for women and men;*
- *Undertaking awareness-raising efforts to improve the capacities of relevant NGOs and universities to promote effective participation in the monitoring and evaluation of budgetary practices.*

In addition, remarkable strides were made in promoting GRB in Türkiye through the projects implemented by UN Women Türkiye. Such projects include the Gender Responsive Budgeting Project carried out from 2012 to 2015 with the financial support of the United Nations Development Program (UNDP) and Sabancı Foundation and with the involvement of the Ministry of Family and Social



Policies, the Ministry of Interior (MoI) and the Union of Municipalities of Türkiye (UMoT). This project entailed efforts to ensure that objectives, targets and indicators for gender equality are included in the strategic plans of municipalities and that GRB monitoring units are established. Likewise, within the framework of the Gender Equality in Political Leadership and Participation in Türkiye Project, funded by the Swedish International Development Cooperation Agency (SIDA) and implemented by UN Women from 2016 to 2017, activities were carried out to raise awareness on GRB among the Members of Parliament and professionals.

In the Implementing Gender Responsive Planning and Budgeting in Türkiye Project to be carried out from December 2020 to September 2024, the MoFSS DGSW is the beneficiary, and the Presidency of Strategy and Budget is the co-beneficiary. Funded by the EU and the UN, the project's overall objective is to empower women and further strengthen gender equality in Türkiye through systematic and sustainable integration of gender perspective at all stages of national and local policymaking and budgeting processes.

At the local level, as of 20 August 2021, 34 municipalities across Türkiye had signed the European Charter for Equality of Women and Men in Local Life, which was developed within the framework of a project (2005-2006) carried out by the Council of European Municipalities and Regions (TBB, 2021). In this context, having signed the Charter, the municipalities have agreed to implement the principle of equality between men and women and to fulfil the commitments outlined in the Charter within their respective jurisdictions.

Finally, the 12th Development Plan covering the period 2024-2028 was published in the Official Gazette on 1st November 2023. The 12th Development Plan, which came into force with the vision of “a stable, strong and prosperous Türkiye in the Turkish Century, which is environmentally sensitive, resilient to disasters, produces high added value based on advanced technology, shares income fairly”, includes a specific measure for gender responsive budgeting. In the 12th Development Plan, one of the policy priorities is “Ensuring equal opportunities for women and men and women’s empowerment priority will be ensured to be included in all plans, programmes, policy development and implementation processes”. Within this policy measure reflecting the “Mainstreaming” perspective, “Integrating budgeting activities responsive to equality of opportunity for women and men into budgeting processes by making them widespread” was included as a sub-measure. Despite the aforementioned efforts undertaken in the field of GRB, these actions must still be made sustainable to improve the understanding of GRPB in Türkiye. In this context, steps should include the following:

- *Legislative and corporate frameworks should be established to promote the institutionalization of GRB at national and local levels;*
- *Institutional structures should be strengthened in the implementation of GRB;*
- *Long-term and systematic approaches should be developed to make GBR an extensive practice;*
- *It should be ensured that all actors, including civil society, that are involved in policymaking and budgeting processes, have greater knowledge and experience regarding GRPB;*
- *The capacities of all actors tasked with implementing and furthering GRPB practices should be improved.*

Chronology of GRB-Related Developments in Türkiye

2006

- » The Prime Ministry Circular No. 2006/17 on the **“Measures to Prevent Violent Acts against Women and Children, and Crimes in the Name of Honour and Custom,”** which underlines the need for conducting analyses on GRB by shedding light on the impacts and implications of budgets on gender roles for the prevention of violence against women.

2008

- » The National Action Plan for Gender Equality 2008-2013 includes the strategy of **“carrying out preparations for the introduction of gender responsive budgeting practices across the country.”**

2010

- » Prime Ministry Circular No. 2010/14 on **“Increasing Women’s Employment and Promoting Equal Opportunities,”** which underscores the need to embrace a gender equality perspective in strategic plans, performance programmes and activity reports.

2012

- » Establishment of the Sub-Committee on Gender Responsive Budgeting by the GNAT’s CEOWM
 - » Launching of the project entitled **“Gender Responsive Budgeting”** implemented by UN Women Türkiye, with the financial support of UNDP and Sabanci Foundation, and the involvement of the Ministry of Family and Social Policies, the MoI and the TBB.

2014

- » 10th Development Plan incorporates “**Raising awareness on gender responsive budgeting and carrying out pilot implementations**” as a key policy
- » The Sub-Committee under the GNAT’s CEOWM publishes the Committee Report on Gender Responsive Budgeting

2018

- » The Strategy Document and Action Plan on Women’s Empowerment for 2018-2023 refers to “**gender responsive budgeting efforts**” as an intersecting policy area.

2020

- » Launching of the **Implementing Gender Responsive Planning and Budgeting in Türkiye Project** carried out by UN Women, where the MoFSS and PSB are involved as beneficiaries.

2021

- » **The Fourth National Action Plan for Combatting Violence against Women (2021-2025)** refers to activities such as providing training and drawing up a guide on budgeting to promote efforts in the field of combatting violence against women
- » Transition to a performance-based programme budgeting system through the **2021 Central Government Budget**
- » Emphasis placed on a GRB approach in the **2022-2024 Budget Preparation Guide** drawn up by the Presidency of Strategy and Budget (PSB), which was published in the Official Gazette of September 10, 2021

2022

- » A report drawn up by the Parliamentary Investigation Committee for Examining All Aspects of the Causes of Violence against Women and Identifying the Necessary Measures outlines GRB-related recommendations for effectively combatting violence against women
- » Inclusion of a GRB approach as a general principle in the 2023-2025 Budget Preparation Guide for Municipalities, Affiliated Administrations and Unions formulated by the Ministry of Environment, Urbanization and Climate Change, Directorate General of Local Administrations.

2023

- » Inclusion of Women’s Empowerment section to the “Citizen’s Budget Guide”
- » Inclusion of the GRB approach as a general principle in the “Guidelines for Investment Programme Preparation” “**The 12th Development Plan covering the period 2024-2028 includes “mainstreaming and integrating the GRB into budgeting processes”** as a policy measure



3.3. Applicable Legislative Framework and Policies for GRPB

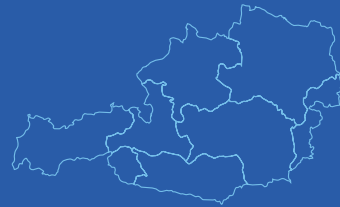
Republic of Türkiye Constitution

The Constitution of the Republic of Türkiye prescribes under Article 10 that everyone shall be equal before the law, without distinction. In addition, equality of women and men has been guaranteed by the state through the provision “Men and women have equal rights. The State has the obligation to ensure that this equality exists in practice. Measures to be taken for this purpose shall not be interpreted as contrary to the principle of equality.” GRB is considered an essential tool for enforcing the principle of equality as laid down in the Constitution.

Moreover, Article 87 of the Constitution grants the Grand National Assembly of Türkiye the authority to “debate and adopt the budget bills and final accounts bills,” while the provision under Article 161 that reads: “The expenditure of the State and of public corporations other than state economic enterprises shall be determined by annual budgets,” refers to the Budget Law as the grounds for public spending.

Austria, GRB in the Constitution

The Constitution of Austria recognized GRB as a requirement for all levels of government in 2009. In accordance with the provisions laid out in the Constitution, active efforts should be made at all levels of the government to promote gender equality in the management of the budget. In addition, effective gender equality is listed as a fundamental principle in budget management (Albarran et al., 2021,



Some Legislative Regulations Aimed at Promoting Gender Equality

Turkish Civil Code: Having taken effect in 2002, the Turkish Civil Code No. 4721 incorporates a set of regulations that promote the equality of men and women and protect women’s labour.

Turkish Criminal Code: Having entered into force on 1 June 2005, the Turkish Criminal Code contains essential provisions aimed at ensuring equality between men and women and legally protecting the bodily and sexual rights of women and children.

Labour Law: Upon the amendments introduced in 2003, a series of provisions were incorporated into the Labour Law No. 4857 prescribing that no one shall be discriminated against on any grounds, including gender, in the exercise of fundamental human rights in the relationship between the employer and the employee. It also included protective provisions for female employees.



Ensuring equal rights for women and men is an issue that is directly and indirectly addressed by a wide range of policies and legislation. In this context, other laws that incorporate provisions promoting gender equality include Human Rights and Equality Institution of Türkiye Law No. 6701, Political Parties Law No. 2820, Law on the Persons with Disabilities No. 5378, Social Insurance and Universal Health Insurance Law No. 5510, and the Committee on Equal Opportunities for Women and Men Law No. 5840.

Sub-Regulations

The Prime Ministry Circular No. 2006/17 on the **“Measures to Prevent Violent Acts against Women and Children, and Honour and Custom Killings”** under the heading “Organizations that Should Work in Coordination in the Implementation of Recommended Solutions Regarding Violence Against Women,” the GDSW was designated as the responsible institution under the heading “Service Institutions” with the following recommendation, Article 6: **“The state should recognize the prevention of all acts of violence against women as a state policy. Analyses on GRB should be conducted by setting a dedicated budget to this end and shedding light on the impacts and implications of budgets over gender roles, for the prevention of violence against women.”**

The Prime Ministry Circular No. 2010/14 on **“Increasing Women’s Employment and Promoting Equal Opportunities”** incorporates two key articles related to GRB:

- *Article 4: Governmental organizations and agencies shall embrace a gender equality perspective in their strategic plans, performance programmes and activity reports.*
- *Article 12: Statistical data on labour shall be collected with a gender perspective. In addition, periodical and systematic statistics on women involved in domestic labour shall be collected and research shall be carried out.*

Thematic Policy Documents

The Strategy Document and Action Plan on Women’s Empowerment for 2018-2023 refers to “GRB efforts” as one of the intersecting policy areas to be addressed within the framework of the plan’s policy axes. In addition, it encompasses “implementation of gender responsive budgeting efforts across the country” as one of the activities to be carried out under Strategy 3: “Formulating economic and social policies in order to strengthen the economic position of women and combat informal work, in particular unpaid family labour.”

In the **IV. National Action Plan for Combatting Violence against Women** for 2021-2025, Target 2, which is “embedding zero tolerance for violence understanding across all plans, programs and activities” incorporates the following in Strategy 2.2: “Necessary resources and adequate budget will be allocated to combat violence against women.” In this context, the plan envisages the provision of training to public officers on budgeting as well as the development of a guide and a report on good practices to ensure that budgeting is performed in a way that promotes the elimination of violence against women.



Top Policy Documents

Development Plan: Setting forth the goals, principles, policies and targets designed to enforce the development vision, the development plans are drawn up every five years. They provide the basis for the formulation of the Medium-Term Programme and other strategy documents.

The 12th Development Plan covering the period 2024-2028 was published in the Official Gazette on 1 November 2023. In the 12th Development Plan, which came into force with the vision of “a stable, strong and prosperous Türkiye that is environmentally sensitive, resistant to disasters, produces high added value based on advanced technology, shares income fairly, and is stable, strong and prosperous in the Turkish Century”; “Women” section was included under the axis of “Skilled Human, Strong Family, Healthy Society”. In the 12th Development Plan, one of the policy priorities in the “Women” section is “Ensuring equality of opportunity between women and men and the empowerment of women will be ensured in all plans, programmes, policy development and implementation processes”. This policy priority constitutes a strong basis for mainstreaming the gender perspective in all policy processes. Moreover, one of the measures emphasised in the implementation of the relevant policy measure is “Budgeting activities responsive to equal opportunities for women and men will be expanded and integrated into budgeting processes”. In this framework, the inclusion of the implementation and mainstreaming of the GRB in the 12th Development Plan provides a solid policy framework for the 2024-2028 period.

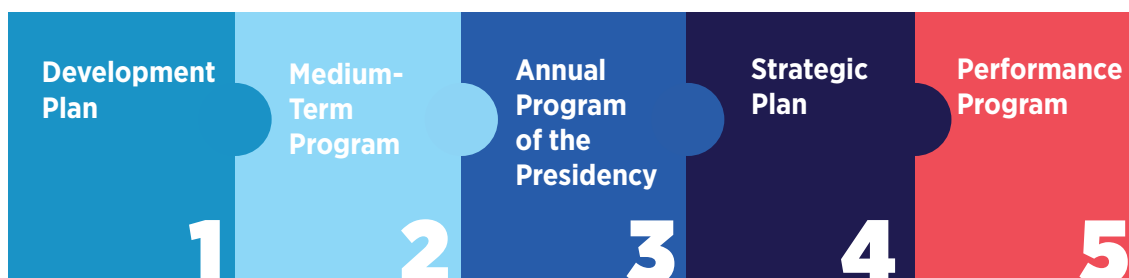
12th Development Plan - Targets under the Heading of “Women” in Figures

	2023 (%)	2028 (%)
Net Schooling Rate, Women (secondary education)	89,3	100
Net Schooling Rate, Women (higher education)	49,2	60
Women’s Employment Rate	31,4	36,2
Participation in Labour Force, Women	35,1	40,1
Female Representation in the Parliament	19,8	25
Proportion of Female Mayors	2	5

The Medium-Term Programme (MTP): Developed each year through a three-year perspective by the Ministry of Treasury and Finance and the Presidency of Strategy and Budget, the MTP becomes official upon a Presidential Decree and marks the launch of central government budget preparation process. It is a fundamental document that incorporates estimations on total revenue and expenditure for the next three years, budget balance and borrowing status, the upper limits for appropriation proposals by public administrations, economic developments throughout the programming period, and macro-economic targets and policies. In this context, it is expected that the preparation of budgets of public institutions, legislative and administrative regulations and decision-making and implementation processes are carried out in harmony with the targets and priorities listed in the MTP.



Documents that Underpin Central Budget Preparation



In the MTP covering the 2024-2026 period, under the section of “Human Capital and Employment”, measures were included to increase women’s employment, expand programmes for women in areas such as entrepreneurship, financial literacy and cooperatives, and increase the number of accessible day care centres in order to support and increase women’s entry into the labour market. Considering gender equality’s positive impact on growth, it is safe to say that the GRB approach, which is one of the key tools for achieving this equality, is in line with the main objective outlined in the current MTP. In the same vein, the MTP’s main objective emphasizes that some of the key advantages of GRB are income justice and transparency.

Annual Programme of the Presidency: It is based on the measures outlined in the Development Plan. Within the framework of the budget system, the Annual Programme of the Presidency transforms the targets in the top policy documents into solid, measurable programmes that consist of activities, projects, operations and procedures that can be completed within a one-year period. The measures and activities outlined in the programme are later monitored and reported.

In the Annual Programme of the Presidency for 2022 and 2023, The Implementing Gender Responsive Planning and Budgeting in Türkiye Project was mentioned to contribute to the empowerment of women and equality between women and men in Türkiye through the systematic and sustainable integration of the gender equality perspective into all stages of policy-making and budgeting processes at national and local level.

Regulations on Budgeting

Public Financial Management and Control Law: Public Financial Management and Control Law No. 5018 of 10 December 2003 outlines a set of principles and procedures regarding the preparation, implementation and control of the central government budget. In Law No. 5018, “budget” is defined as: “the document which indicates the revenue and expenditure estimations of a certain period and issues related to their realization, and which is put into force as required by the relevant procedures.”

In accordance with Article 9 of Law No. 5018, public administrations shall prepare their budgets “on performance basis and in concordance with the development plans, programme of the Presidency, the medium-term programme, the annual programme of the Presidency, their strategic plans as well as the structure of their programmes.”

Article 13 of Law No. 5018 outlines the principles governing the preparation, implementation and control of budgets. In this context, it is essential that budgets ensure macroeconomic stability together



with sustainable development, that they are prepared, implemented and controlled in conformity with the policies, targets and priorities envisaged in the development plans and programmes and in accordance with the strategic plans, performance criteria and cost-benefit analysis of the administrations, and that they provide a comprehensive and transparent view of the public fiscal operations.

Article 18 of the same law outlines the documents to be attached to the Central Government Budget Draft Law to be considered in the deliberations thereon. These documents would be the budget memorandum including medium-term fiscal plan, annual economic report, schedule of public revenues renounced due to tax exemptions, exceptions, reductions and similar practices, public debt management report, last two years' budget realizations and next two years' revenues and expenditures' estimates of public administrations within the scope of general government, budget estimates of local administrations and social security institutions, list of public administrations that are not within the scope of central government but subsidized from central government budget and of other agencies and institutions.

Budget Preparation Guide and Investment Programme Development Guide: In accordance with Article 16 of Law No. 5018, guides are developed to inform governmental organizations about the principles and procedures for drawing up budget documents. In this framework, encompassing the general principles, objectives and measurable standards and calculation methods to be followed by public administrations as well as other information, sample schedules and tables to be used in relation to these, the Budget Call and its supplement the Budget Preparation Guide are prepared by the Presidency and published in the Official Gazette (OG) until 15 September. The budget preparation guide for municipalities and affiliated administrations and unions is developed by the Ministry of Environment, Urbanization and Climate Change.

Budget Guidelines	Referances to Gender Responsive Budgeting
Budget Preparation Guideline (2024-2026)	Ensuring equal opportunities for women and men is one of the most socially sensitive issues. In this respect, the needs and priorities of women and men should be taken into account in the provision of public services in order to increase their effectiveness in ensuring equal opportunities for women and men. It is necessary to establish indicators to determine the impact of public services on women and men and to measure progress in women's empowerment. These indicators will be used to monitor how women and men are affected by the spending of each institutions. In this framework, it is important for institutions to include indicators related to the monitoring of equal opportunities for women and men when defining their performance indicators, in order to contribute to the efforts to increase the effectiveness in ensuring equal opportunities for women and men and to integrate the gender-responsive budgeting approach into the budgetary process. (S.114)



Budget Guidelines	Referances to Gender Responsive Budgeting
Investment Programme Preparation Guide (2024-2026)	<p>General principles</p> <p>21. In order to ensure inclusive growth and social welfare within the framework of provisions in key policy documents, national and international agreements, budgeting will be prepared with a budgeting approach responsive to equal opportunities for women and men, and projects aimed at ensuring equal opportunities for women and men will be prioritized.</p> <p>Other principles</p> <p>109. Institutions will prepare and implement the planning and implementation phases of public investment projects to contribute to the empowerment of women in society for the period 2024-2026.</p>
Budget Preparation Guide for Municipalities, Subsidiary Administrations and Unions (2024-2026)	<p>General principles</p> <p>7. To increase the effectiveness of women’s empowerment and gender equality, the needs and priorities of women and men should be taken into account in the delivery of services. In this framework, gender-responsive budgeting should be incorporated into the budget process and indicators for monitoring equality between women and men should be included.</p>
Citizen’s Budget Guideline	<p>Women’s empowerment</p> <p>Since 2020, the Ministry of Family and Social Affairs and UN Women have been implementing the “Implementing Gender Responsive Planning and Budgeting in Turkey Project”. In this context, both the Central Government and the Municipalities Budget Preparation Guide include the principle of gender-responsive budgeting.</p> <p>To determine the impact of public services on women and men and to measure progress in women’s empowerment, institutions were asked to include performance indicators in the budget preparation guidelines. In this framework, the number of indicators on women’s empowerment included in the central government budget was increased from 39 to 51.</p>

Entry Points for Gender-Responsive Budgeting



Legal Framework

- Articles 5, 10, 41, 42 and 90 of the Constitution
 - Labour Law No. 4857
 - Turkish Civil Code No. 4721
 - Law No. 6284 to Protect Family and Prevent Violence Against Women
 - Law No. 6701 of Human Rights and Equality Institution of Turkey
 - Law No. 5018 on Public Financial Management and Control
-



Strategic Framework

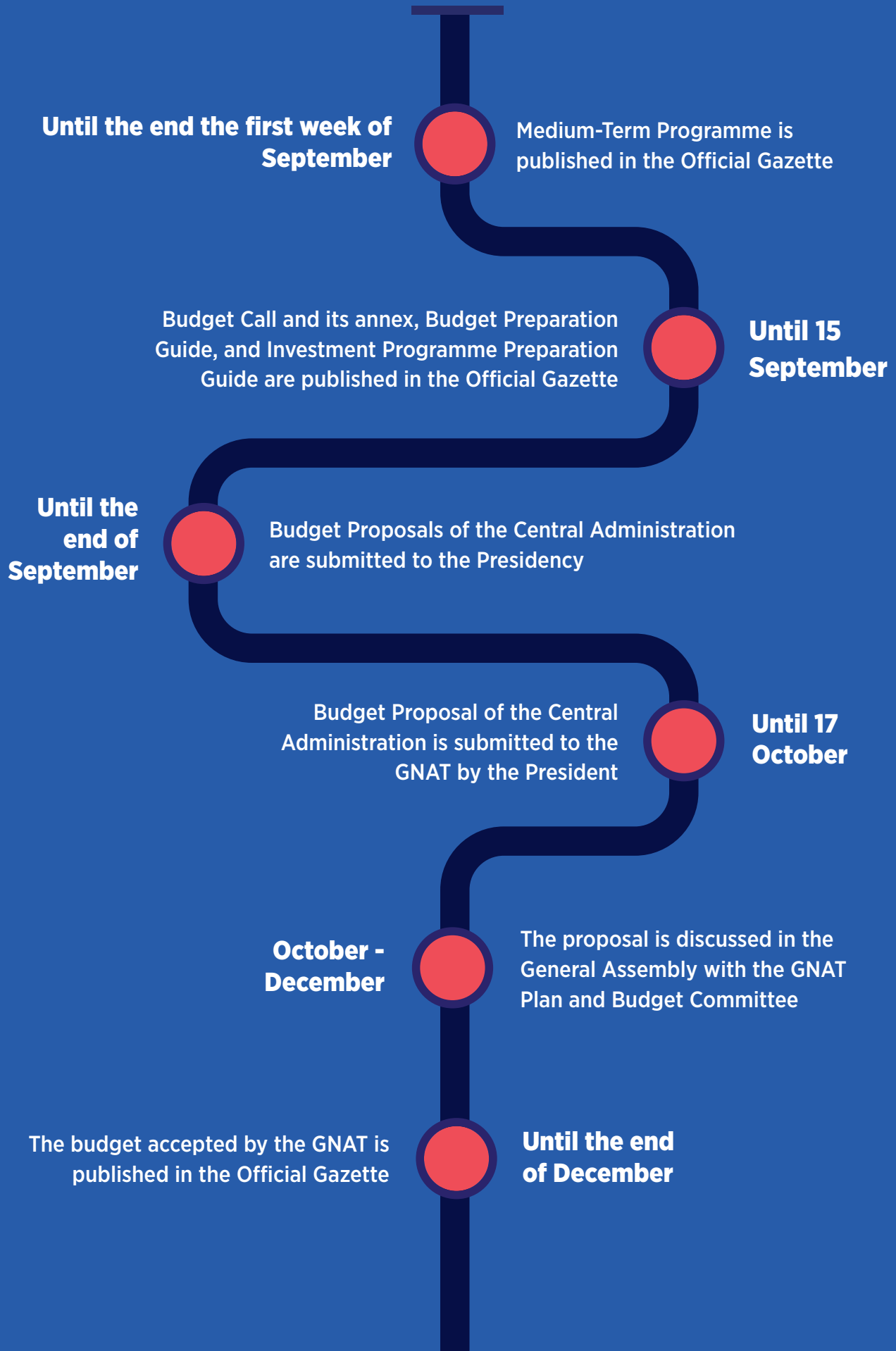
- National Development Plans
 - National Strategy and Action Plan on Women's Empowerment
 - National Action Plan on Combating Violence against Women
 - Budget Preparation Guideline
 - Budget Preparation Guide for Municipalities, Subsidiary Administrations and Unions
 - Investment Programme Preparation Guide
 - Regulatory Impact Assessment Guide
-



National Statistics

- Social Structure and Gender Statistics of the Turkish Statistical Institute
- Turkey Demographic and Health Survey
- Survey on Domestic Violence against Women in Turkey and other thematic surveys
- Analysis Reports

Budgeting Process in Türkiye





3.4. Key Actors for GRB Process

- » **Presidency of Strategy and Budget (PSB) and Ministry of Treasury and Finance (MoTF):** A new structure was introduced to the public sector with the transition to the Presidency system in 2018 when the Ministry of Development was removed, and the Presidency of Strategy and Budget (PSB) was established. In the Presidential Decree No. 13 on the Organization of the Presidency of Strategy and Budget, the duties of the PSB are listed. One of these duties is to prepare a development plan, the Presidency Programme, a medium-term programme, the annual programme of the Presidency, sector-specific plans and programmes, and top policy documents, and to establish macroeconomic balance with the Ministry of Treasury and Finance (MoTF). As such, the PSB and the MoTF are among the leading institutions that assume responsibility for setting gender responsive targets and translating them to financial terms in the budget.

Another important role the PSB and MoTF can assume within the scope of GRB results from their responsibility to “detect technical principles, basis and procedures to be respected by the public administrations under the central administration during budget preparation and coordinate budget preparation studies.” (Presidential Decree No. 13)

The Directorate General for Budget (DGB) under the PSB carries out a multitude of activities, including: developing expenditure and budget policies; examining the budget proposals sent by the public administrations to ensure that they comply with the technical principles, principles and procedures that serve as the basis for the development plan, medium-term program, strategic plans, performance programmes and budget preparations; consolidating the draft revenue budget proposal and the budget proposals of public administrations; forming the central government budget law proposal; and ensuring that the budget is implemented in accordance with the fiscal policies. As such, the DGB plays a key role in the development and implementation of GRB policies. Likewise, the Directorate General for Sectors and Public Investments under PSB is an effective actor for GRPB given its operations and activities for the development of policies and strategies aimed at economic and social sectors as well as for the investment programme and budget.

In the tasks jointly carried out by the PSB and MoTF, the Directorate General of Public Financial Management and Transformation (DGPFMT) under the MoTF assumes an important role. DGPFMT, which sets the standards related to “efficiency, effectiveness, economy and productivity” in public expenditures, is an important actor for GRB when it comes to the development of standards to ensure that gender responsiveness is adopted as a principle in public financial management.

- » **Ministry of Family and Social Services Directorate General on the Status of Women (DGSW):** Established through the Decree Law No. 422 as an institution under the Prime Ministry in 1990, the Directorate General of Women’s Status and Problems was restructured with Law No. 5251 in 2004. In Article 70 of the Presidential Decree No. 1 issued on 10 July 2018, the duties of DGSW are listed, and the following provision confirms the mission of the Directorate General to mainstream gender throughout public administration : “to prevent discrimination against women, to protect and improve women’s human rights and social status, to coordinate studies to determine national policies and strategies to empower women in all domains of social life, to implement the national policies and strategies already determined, to monitor and assess their implementation.”



- » **Committee on Equal Opportunities for Women and Men (CEOWM) of the Grand National Assembly of Türkiye (GNAT):** CEOWM was established in 2009 with Law No. 5840 on the Committee on Equal Opportunities for Women and Men to contribute to the objective of ensuring equality of opportunity for women and men and fighting gender discrimination through Parliament. The Committee analyses claims about gender discrimination and the violation of gender equality, prepares reports in its field of specialization via its sub-committees and conducts various projects with national and international institutions.
- » **Plan and Budget Committee of the GNAT:** The Plan and Budget Committee of the GNAT assumes an important role in the budget process. In the Plan and Budget Committee, the budget proposal and corresponding submitted documents are discussed, voted on and then submitted to the General Assembly. In this process, members of the Plan and Budget Committee can bring forward proposals to increase expenditures and decrease revenue. After the President submits the legislative budget proposal of the central management to the GNAT, there is a period of time to discuss the proposal in the GNAT. 55 days of this period are allocated to the Plan and Budget Committee. The aforementioned functions that the Plan and Budget Committee fulfils in the budget process underscore its key role in putting GRPB into practice.
- » **Court of Accounts of Türkiye:** According to Article 160 of the Constitution, the Turkish Court of Accounts audits all revenue, expenditures and property of public institutions and social security institutions under the budget of the central management on behalf of the GNAT. Additionally, it audits the accounts and transactions of local authorities and makes definitive judgments accordingly. The main objectives of these audits are to protect public resources, conduct public financial management lawfully, provide reliable and sufficient information about the operations of the public institutions, evaluate the performance of public administrations, and strengthen and promote accountability and financial transparency. External auditing of the contribution of budgets and practices that have a GRB approach to gender equality is indispensable if GRB is to be implemented effectively. Therefore, the Turkish Court of Accounts, which is determined to be the only external auditing body according to Law No. 5018 on Public Financial Management and Control, is a key actor in GRB.
- » **TURKSTAT:** TURKSTAT prepares official statistics programmes, determines the methods, definitions, classifications and standards to be used in the production of statistics, and compiles, evaluates, analyses and publishes statistics in fields such as economy, society, demography, culture, environment, science and technology. TURKSTAT produces up-to-date statistics required to develop and evaluate policies aimed at gender equality and women's empowerment by laying out the differences between women and men in society. Therefore, it plays an important role in GRBP.
- » **Ministry of Environment, Urbanisation and Climate Change - Directorate General for Local Authorities (DGLA):** DGLA fulfils duties such as observing whether the investments and services of local authorities comply with development plans and annual programmes, carrying out research to improve local authorities, collecting, evaluating and publishing statistical information, and planning and following up in-service trainings for the employees of local authorities. DGLA has also developed a Budget Preparation Guide for Municipalities, Affiliated Administrations and Units. Thus, DGLA is a key actor in the implementation of GRB at the local level.



- » **The Union of Municipalities of Türkiye (UoMT):** The UoMT is the only union of local authorities that is authorized to represent municipalities at the national and international levels and to which all municipalities are natural members. The duties of the UoMT include offering opinions about the legislation preparations concerning municipalities and making suggestions accordingly, guiding municipalities, providing them with counselling services, conducting training activities, and developing cooperations among them to support municipalities and local services. The UoMT plays a key role in spreading GRB practices across municipalities.
- » **Spending institutions:** Every public institution that is given an allowance from the public administration budget assumes a role in preparing its own budget proposal with a gender responsive approach.
- » **Civil Society:** It is important to follow up on the expenditure commitments that local authorities make to ensure gender equality in their services so that the fundamental principles of public financial management can be applied. In this scope, civil society, which has an effective role in monitoring plans and budgets, also has a key role to play in GRPB.

Practitioners and Stakeholders

National Level

- *Grand National Assembly of Türkiye*
- *Presidency of the Republic of Türkiye Presidency of Strategy and Budget*
- *Ministry of Family and Social Services*
- *Ministry of Treasury and Finance*
- *Governmental Institutions*
- *Universities*
- *Turkish Statistical Institute*

Local/Regional Level

- *Governership*
- *Local Governments*
- *Municipality Councils*
- *Development Agencies*

Other Stakeholders

- *Audit Organizations (Court of Accounts, Internal Audit Units)*
- *National Human Rights Organizations (Human Rights and Equality Institution of Türkiye, the Ombudsman Institution)*
- *Academics*
- *NGOs*
- *Butget Groups/Experts*

A large, bold, dark blue number '4' is centered on the page. The number has a thick, blocky font style. To the left of the number, there are several abstract, dark blue shapes that resemble stylized hands or fingers reaching out, adding a human element to the design. The background is a solid, medium blue color.

**IMPLEMENTING GENDER
RESPONSIVE BUDGETING
POLICY IN TÜRKİYE**

4. IMPLEMENTING GENDER RESPONSIVE BUDGETING POLICY IN TÜRKİYE

Although significant progress has been made in implementing GRB in Türkiye over the last two decades, an effective and comprehensive policy framework has not been developed yet. Best practices from different countries demonstrates that various instruments have been developed and utilized for the effective implementation of GRB.

On the other hand, the inclusion of the measure “Integrating budgeting activities responsive to equal opportunities for women and men into budgeting processes by making them widespread” in the 12th Development Plan, as well as the references to the GRB in the budget preparation guidelines, provide a solid policy framework and basis for the effective implementation and dissemination of the GRB in Türkiye.

The uniform implementation of GRB in Türkiye can be achieved with the coordination and cooperation among all the relevant agencies and through strategies and priorities set in line with the country’s legal and organizational structure. To this end, the “**Strategy Document and Action Plan for Implementing Gender Responsive Planning and Budgeting in Türkiye**” has been developed in response to this need and the actions outlined provide guidance to decision-makers.

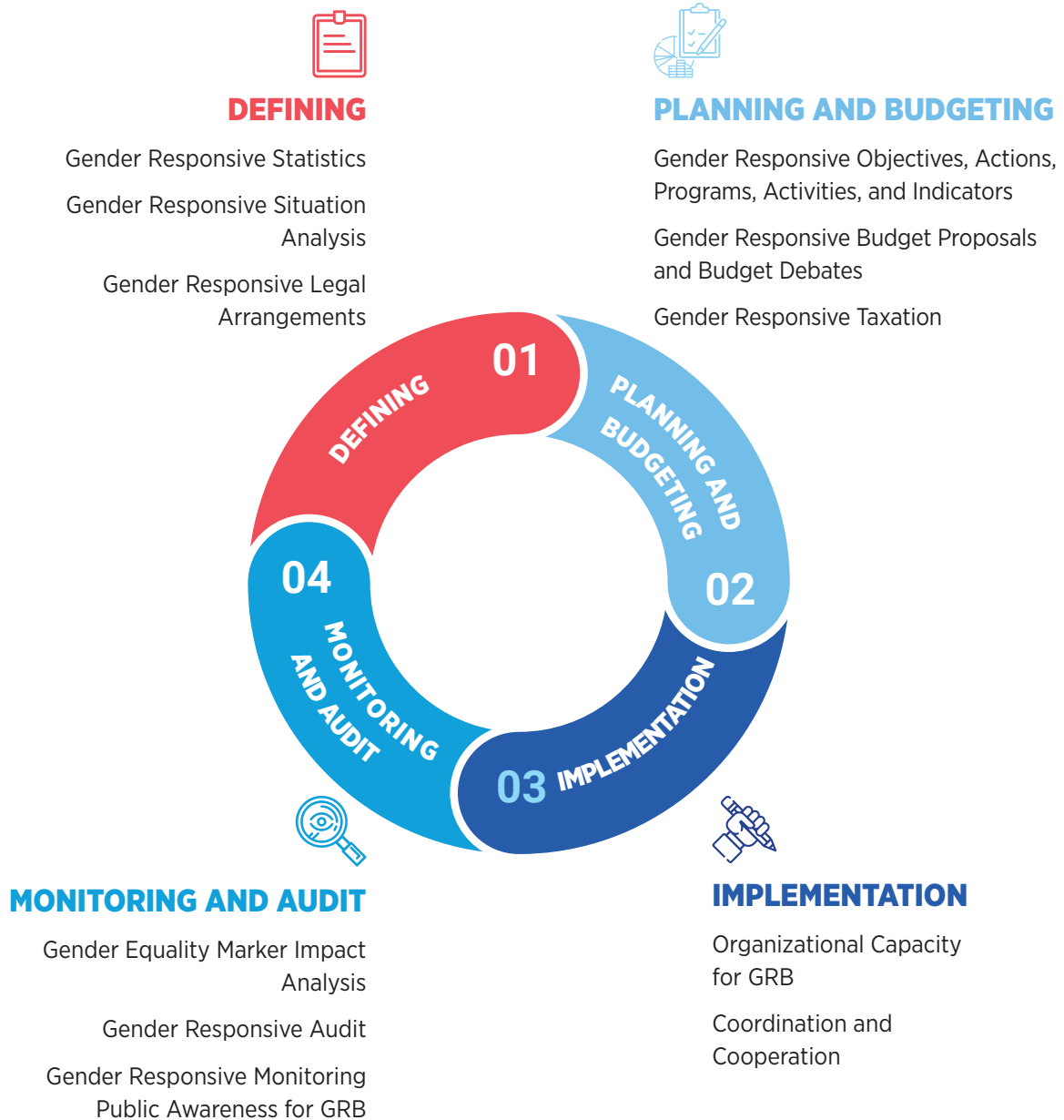
4.1. Goals and Objectives of the GRB Policy

GRB is an important and effective strategy to mainstream gender equality in order to reach the ultimate goal of gender equality and women’s empowerment. The principle of mainstreaming requires incorporating the perspective of gender equality in all aspects of budgetary and policymaking procedures including defining areas for public intervention, planning for programmes, actions and budgets, implementing planned actions through spending, and monitoring and auditing all procedures and activities.

The framework set out in this Strategy Document and Action Plan for Implementation of Gender Responsive Planning and Budgeting in Türkiye includes four main stages of the policy making and budgeting process: **defining, planning and budgeting, implementation, monitoring and audit.**



Gender Responsive Policy and Budget Cycle



Source: European Institute for Gender Equality, 2017



Gender Responsive Planning and Budgeting Policy Framework



Implementation Period: (2024-2028)

Short	Medium	Long
0-12 Months	13-36 Months	37-60 Months



4.2. Strategies and Actions of the GRB Policy



1. Defining

Defining is the stage where needs are identified to determine the policy area for a public intervention and is the starting point of the policy-budgeting cycle. A defining stage that is gender responsive requires identification of the ways and extent the relevance of the policy with gender equality, and identification of the intervention areas to address gender inequalities and the different needs and preferences of women and men. To this end, sex-disaggregated data and information should first be collected to analyse the current situation of women and men in the relevant policy area. After that, the way the policy affects the lives of women and men or certain groups of women and men, and differences exist between women and men (in terms of rights, participation/representation, access to resources, use of resources, the values and norms that affect gender-based acts, etc.) should be examined. The main methods applied during the defining stage are the gender analysis and impact assessment.

Reforms carried out in the field of public administration to ensure that public services are offered with fundamental principles such as efficiency, effectiveness and economy have spurred important changes in the field of public financial management. One of the most important steps in this change process has been the Public Financial Management and Control Law No. 5018, which came into force in 2003 and aims to obtain and use public resources in line with the policies and objectives included in the development plans and programmes. Law No. 5018 has introduced a result-oriented financial management perspective and a performance-based budgeting system that relies on financial transparency and accountability. In addition, Türkiye has taken actions to introduce a performance-based programme budget reform to incorporate performance into budgeting and decision-making processes. The Proposed Central Administration Budget Bill for 2021 was approved in line with the performance-based programme budgeting system.

According to Law No. 5018, public administrations are obliged to prepare their budgets in accordance with the national development plan, the presidential program, the medium-term program, the annual program of the Presidency, strategic plans and programme structure with performance based. Before proceeding to the planning, programming and budgeting phase, problems and needs in all aspects of society, especially in social and economic ones, should be defined. The main input of this phase is comprehensive and up-to-date statistics that can point to the root causes of problems. To design public policies responsive to different problems and needs of women and men, it is imperative to collect sex-disaggregated data through which the current state of women and men can be analysed separately, to analyse data from the perspective of gender equality, and to set goals and strategies of public policies based on the findings.



Defining



Objective 1

Developing gender responsive statistics and analysis to design evidence-based policies for gender equality and empowerment of women

Strategy 1.1

Collecting, compiling, and publishing administrative records, data, and statistics in a gender responsive perspective

Strategy 1.2

Performing systematic analysis to present the current situation of gender (in)equality in various sectors.

Strategy 1.3

Developing legal frameworks in a gender responsive perspective



Strategy 1.1



Collecting, compiling, and publishing administrative records, data, and statistics in a gender responsive perspective.

Action 1.1.1



Gender-disaggregated data and administrative records shall be collected by public institutions and local governments.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Public Institutions (R)

Term: Medium

Local Administrations (R)

MoFSS DGSW (RV)

TURKSTAT (RV)

UN Women (RV)

Performance Indicators / Outputs

Rate of public institutions starting to share sex dis- aggregated and gender responsive data and statistics



Description

Areas where gender inequalities exist shall be defined based on correct and reliable data as a priority to develop gender responsive policies. Therefore, data collected by public agencies should include a gender breakdown.

To this end, data systems utilized by public agencies and local administrations shall be updated in a way that allows data to be entered, analysed, and reported by gender breakdown.

Action 1.1.2



A Guideline for Gender Responsive Data and Statistics shall be drawn up to achieve standardization and international comparability in gender responsive data and statistics.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)

Term: Short

TURKSTAT (R)

UN Women (RV)

Universities (RV)

NGOs (RV)

Performance Indicators / Outputs

Guideline for Gender Responsive Data and Statistics



Description

A guideline shall be prepared to support the collection of data and the production of statistics in accordance with international standards in gender equality and the empowerment of women.



Action 1.1.3



The statistics in the official statistics programme shall be reviewed from the perspective of gender equality and mainstreaming.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

TURKSTAT (C)
MoFSS DGSW (R)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Short

Performance Indicators / Outputs

Number of subjects in which statistics are reviewed under the Official Statistics Program



Description

Relevant data and responsible agencies shall be identified to make data and statistics of the official statistics programme gender responsive.

Action 1.1.4



An international workshop on good practice examples of gender sensitive data will be organised.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
UN Women (RV)
TURKSTAT (RV)
Public Agencies (RV)
Universities (RV)
NGOs (RV)

Term: Short

Performance Indicators / Outputs

An international workshop of best practices with a focus on gender responsive data



Description

An international workshop shall be organized to exchange best practices from various countries in collecting, compiling and publishing data on gender equality.



Strategy 1.2

Performing systematic analyses to present the current situation of gender (in) equality in various sectors

Action 1.2.1



A Guideline for Gender Equality Situation Analysis shall be prepared a for public officers.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

ASHB KSGM (R)
BM Kadın Birimi (RV)
SBB (RV)
Üniversiteler (RV)
STK (RV)

Term: Short

Performance Indicators / Outputs

Preparation of a Guideline for Gender Equality Situation Analysis



Description

A Guideline for Gender Equality Situation Analysis shall be prepared to guide public officials in performing gender analyses for various sectors and made available for central and local agencies and organizations.

Action 1.2.2



The strategic planning process shall be carried out by public institutions from a gender perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Long

Performance Indicators / Outputs

Number of gender responsive trainings/seminars organised in the Strategic Planning preparation process



Description

It is important to develop measures to identify the different needs and priorities of women in all stages of situation analysis and stakeholder analysis, which are the first steps of the strategic planning process. In this context, it will be ensured that the training, seminar and capacity-building activities regarding the strategic plan preparation process include GRB



Action 1.2.3



Gender responsive situation analyses shall be carried out in the selected pilot sectors and/or organizations.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
Pilot Public Institutions (R)
PSB (RV)
UN Women (RV)

Term: Medium

Performance Indicators / Outputs

Number of Gender Equality Situation Analyses to be carried out as pilot practice



Description

It is essential to carry out situation analyses on the current state of women and men in the sector, the impact of implemented programmes, and the extent to which women and men make use of services in the impact assessment of public policies. To this end, situation analyses shall be carried out in the pilot sectors.

Action 1.2.4



Academic studies by universities and research centres on situation analysis with the perspective of equality in various sectors shall be prioritized and promoted.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Council of Higher
Education (CoHE) (C)
Universities (R)
MoFSS DGSW (RV)
UN Women (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of academic research studies conducted in the scope of the gender equality situation analysis in higher education



Description

Academic studies by universities and research centres on situation analysis with the perspective of equality in various sectors shall be prioritized and promoted



Action 1.2.5



Training courses for gender responsive situation analysis shall be held for academics in cooperation with KASAUMs Women's Studies Centers.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
CoHE (R)
UN Women (RV)
NGOs (RV)
Universities (RV)

Term: Short

Performance Indicators / Outputs

Number of academics attending the courses



Description

Training programmes shall be carried out for academics working in different faculties and high schools within universities. Cooperation shall be established with Women's Studies Centers to organize the training courses.



Strategy 1.3

Developing a legal framework in a gender responsive perspective.

Action 1.3.1



Gender equality perspective shall be taken into account in the preparation of draft legislations.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Public Institutions (R)
PSB (RV)
Grand National Assembly of Türkiye CEOWM (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Long

Performance Indicators / Outputs

Number of legislations that include gender impact analysis



Description

It is mandatory to conduct regulatory impact analyses for draft versions of laws and presidential decrees under the Regulation on Procedures and Principles of Legislation published in the Official Gazette No. 31760 on 24 February 2022. Also, gender equality and employment of women are included as a component of social effect analysis in the Guideline for Regulatory Impact Analysis, ensuring that public institutions undertake regulatory impact analyses in such a way as to determine the possible effects on ensuring gender equality or deepening existing inequalities. In this context, "Implementation Guide on Gender Responsive Legislation Analysis" will be prepared and distributed to relevant institutions and organisations.

Action 1.3.2



Pilot implementations shall be carried out for regulatory impact analyses prepared by public institutions from a gender equality perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
Pilot Public Institutions (R)
PSB (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)
Grand National Assembly of Türkiye CEOWM (RV)

Term: Medium

Performance Indicators / Outputs

Number of legislative documents included in pilot implementation



Description

A pilot analysis of the legislation to be selected will be undertaken to ensure the regulatory impact analyses are able to determine the possible effects of ensuring gender equality or deepening existing inequalities.



Action 1.3.3



An international workshop will be held to introduce best practices from countries where the Gender Impact Assessment is conducted.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)

UN Women (RV)

PSB (RV)

Public Institutions (RV)

Grand National Assembly of Türkiye CEOWM (RV)

Universities (R)

NGOs (R)

Term: Short

Performance Indicators / Outputs

Organization of an international workshop to exchange best practices of Gender Impact Assessment



Description

An international workshop will be held exchange best practices from countries where the Gender Impact Assessment is conducted. As part of the workshop, best practices of GRB and gender impact assessments from OECD countries in particular will be exchanged.



2. Planning and Budgeting

The defining phase is followed by the planning and budgeting of public policies and programmes. A GRPB process is planning of targets and measures within the scope of policy and programme objectives and actions to reach these objectives with a gender equality perspective. In this stage it is required to analyze the budget of public organizations from the gender equality perspective and to determine how budget allocations contribute to the promotion of gender equality. In addition, it is important to develop indicators that allow for monitoring the gender equality objectives, measuring and comparing the effects in implementation stage of policies and programmes on women and men.

Fully implementing GRB necessitates that gender equality is mainstreamed by taking into account the differences between the conditions, situations and needs of women and men systematically while creating targets, measures and performance indicators in the plans and programme documents – primarily the national development plan. This requires addressing gender equality as a horizontal matter and as a priority for the preparatory works and methodology of the development plan, incorporating at least one objective and strategy for achieving gender equality into strategic plans of public administrations, developing performance indicators in a gender responsive way, and modifying the plan and programme preparation guidelines accordingly.

Taking into account the appropriation requests of their central and non-central units, public administrations prepare expenditure proposals with justifications and send them to the Presidency by the end of September at the latest. The Central Administration Budget Bill developed by the Presidential Office is submitted to the TGNA at least 75 days ahead of the beginning of the financial year. The Planning and Budget Committee reviews and approves budget proposals and relevant documents and submits them to the General Assembly. TGNA holds discussions and casts votes for the text of the central government budget law proposal, the articles, and the expense and income schedules by public institutions. The approved central administration budget law is published in the Official Gazette before the beginning of the financial year. There are significant actions that can be taken to incorporate the GRB perspective into this budget approval process. First, when sending the budget proposals to the Presidency, specifying the activities designed to ensure gender equality will clearly demonstrate the share to be allocated to this area by each public administration. Additionally, including the activities on gender equality and women's empowerment separately in the budget statement prepared by the President to be presented to the Grand National Assembly of Türkiye will reveal the role of the budget proposal in ensuring gender equality, and will provide an opportunity for bringing gender equality policy to the agenda during budget negotiations.



Planning and Budgeting



Objective 2

Mainstreaming gender responsive approach in planning and budgeting processes

Strategy 2.1

Ensuring that policies and actions in the Development Plan are developed with gender responsive perspective

Strategy 2.2

Integrating gender responsive goals, objectives, strategies and performance indicators into strategic plans of public institutions.

Strategy 2.3

Making visible the amount allocated in the budget for services provided for gender equality and empowerment of women

Strategy 2.4

Ensuring that public investment projects are prepared with consideration of their effects on gender equality.

Strategy 2.5

Addressing public revenues from the GRB perspective



Strategy 2.1

Developing policies and actions under Development Plan from the GRB perspective

Action 2.1.1



National Development Plans shall be developed from a gender mainstreaming perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
Public Agencies (RV)
Universities (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of GRB policies and actions under the Development Plan



Description

Every aspect of the plan should address gender equality and women's empowerment as a horizontal matter in order to develop policies and actions from the gender mainstreaming perspective.

Action 2.1.2



Seminars on gender equality and mainstreaming shall be held for chairs and coordinators of Specialized Commissions established during the preparation of Development Plans.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (C)
MoFSS DGSW (R)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Long

Performance Indicators / Outputs

Number of seminars on gender equality and mainstreaming for Chairs and Coordinators of the Specialized Commissions



Description

Specialized Committees play a major role in preparation of Development Plans. To this end, awareness-raising seminars on mainstreaming gender equality in main plans and programmes will be held targeting the chairs and coordinators assigned in the establishment process of specialized commissions.



Action 2.1.3



In the formation of Special Expertise Commissions and Working Groups, gender equality will be supported by ensuring a balance between the number of female and male members.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)

Term: Long

Performance Indicators / Outputs

The rate of increase in the number of female participants in the Specialized Commission and Working Groups



Description

To contribute to the reflection of gender responsive policies and measures in the Development Plan, the balance between the number of men and women members of Specialized Commissions and Working Groups established during the preparation period of the Development Plan should be taken into consideration. In this context; necessary amendments will be made in the manual determining the working procedures and principles of specialised commissions and working groups in order to ensure equality between women and men in determining the members of commissions and working groups.

Strategy 2.2



Integrating gender responsive goals, objectives, strategies and performance indicators into strategic plans of public institutions.

Action 2.2.1



Amendments shall be made to the strategic planning guidelines and manuals for public administrations, universities and municipalities to ensure that the strategic plans are prepared in a gender responsive perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Long

Performance Indicators / Outputs

Amendments to Strategic Planning Guidelines for Public Administrations and Strategic Planning Guidelines for Universities and Municipalities



Description

Actions shall be taken in a way to allow public institutions to develop GRB objectives, strategies, actions and performance indicators through amendments to the Guideline of Strategic Planning to be developed by PSB for public administrations, universities and municipalities.



Action 2.2.2



Objectives, strategies and performance indicators -according to their relevance- included in the strategic plans prepared by public administrations will be developed in a gender responsive perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (C)
Public Agencies (R)
MoFSS DGSW (RV)
Universities (RV)
NGOs (RV)

Term: Long

Performance Indicators / Outputs

Number of gender responsive targets, performance indicators and strategies developed by public administrations, universities and municipalities



Description

In order to support the objectives of gender equality and women's empowerment in the Strategic Plans prepared by public administrations under the Law No. 5018, targets, strategies and indicators will be developed in a gender responsive perspective, and relevant public institutions and organisations will be guided and encouraged.

Action 2.2.3



A handbook on “Gender Responsive Policy Development” shall be prepared and distributed to public institutions and organisations, municipalities and universities.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
PSB (RV)
Public Agencies (RV)

Term: Long

Performance Indicators / Outputs

Publication of the Guideline on Gender Responsive Policymaking



Description

Guidelines will be prepared to guide public officials in the implementation of the gender responsive policymaking and will be distributed to all relevant institutions.



Strategy 2.3

Making visible the amount allocated in the budget for services provided with the aim to ensure gender equality and empowerment of women.

Action 2.3.1



Public services provided for gender equality and women's empowerment shall be proposed at the activity level within the performance-based programme budget system.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (C)
MoFSS DGSW (RV)
Public Agencies (RV)
UN Women (RV)

Term: Medium

Performance Indicators / Outputs

Number of activities towards ensuring gender equality



Description

"Women's Empowerment" programme within the performance-based programme budget is under the coordination of the Ministry of Family and Social Services and includes resources directly allocated for women. For other programmes, services for women will be defined at the activity level and the budget allocated to ensure gender equality will be determined.

Action 2.3.2



An amendment shall be made to the Budget Preparation Guidelines prepared by PSB, emphasizing that when administrations submit their expenditure proposals to the Presidency, they should include measures to ensure gender equality at the activity level.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
Public Agencies (RV)

Term: Medium

Performance Indicators / Outputs

Ratio of the number of administrations which included activities aiming at ensuring gender equality to all administrations within the scope of central government



Description

With the amendment to be made in the Budget Preparation Guideline prepared by the PSB, it will be underlined that activities aimed at ensuring gender equality should be separately included in budget proposals sent by public administrations to the Presidency.



Action 2.3.3



The budget statement submitted to the TGNA shall be included activities to ensure gender equality and women’s empowerment.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
Public Agencies (RV)

Term: Short

Performance Indicators / Outputs

Budgetary justification including the relevant amendment



Description

The budget statement shall emphasize that the public services are provided by taking into account the different needs of women and men, by specifying activities to ensure gender equality in the statement.

Strategy 2.4

Ensuring that public investment projects are prepared with consideration of their effects on gender equality

Action 2.4.1



Project proposals shall be required to be prepared with the GRB perspective and contribute to the empowerment of women by the amendment to the general principles to be followed in the development of public investment projects in the Investment Program Development Guideline.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (C)
MoFSS DGSW (RV)
Public Agencies (R)
UN Women (RV)

Term: Short

Performance Indicators / Outputs

Investment Program Development Guideline incorporating the GRPB perspective



Description

Adopting a gender responsive perspective for the principles to be followed by public authorities in the Investment Program Development process will result in public investment projects planned, implemented and monitored in a gender responsive way, which will contribute to women’s empowerment.



Action 2.4.2



Upon revision in the Investment Program Development Guideline, potential effects of project proposals on gender equality shall be analysed as part of feasibility studies.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
Public Agencies (RV)
UN Women (RV)

Term: Short

Performance Indicators / Outputs

Investment Program Development Guideline incorporating the GRPB perspective



Description

Regarding the proposals for new investment projects that require a feasibility study, their effects on gender equality should be determined and a gender responsive analysis should be conducted. Annually, outputs regarding their scope and effects should be uploaded into the information system based on statistical data including SDG indicators in particular.

Strategy 2.5

Addressing public revenue from the GRB perspective

Action 2.5.1



Gender equality pilot analysis shall be conducted for some direct and indirect taxes.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
MoTF (R)
UN Women (RV)
Universities (RV)

Term: Medium

Performance Indicators / Outputs

Gender Responsive Pilot Analysis on Taxes



Description

Gender responsive tax planning should be carried out in the light of the findings obtained by analyzing different tax types with gender equality perspective and determining to what extent tax practices take into account the different priorities and needs of men and women,



Action 2.5.2



Training courses shall be held for public officers about gender responsive public revenue.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)

MoTF (R)

Revenue Administration (RV)

Public Agencies (RV)

UN Women (RV)

Term: Short

Performance Indicators / Outputs

Training courses on gender responsive public revenues



Description

Training courses shall be held to raise the level of knowledge and awareness of public officers about gender responsive public revenue planning and implementation.

Action 2.5.3



Annual reports shall be developed to monitor taxes from the gender responsive perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoTF (R)

Revenue Administration (RV)

Term: Long

Performance Indicators / Outputs

Annual Reports of gender responsive Tax Revenues



Description

An annual report shall be prepared to monitor not only public spending but also public revenue from the gender responsive perspective.



Action 2.5.4



An international conference shall be held to review best practices from various countries regarding gender responsive public revenues.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
MoTF (R)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

International Conference on Best Practices of Gender Responsive Public Revenues



Description

An international conference shall be held and attended by international experts to gain insight into best practices of gender responsive public revenue and exchange experiences.



3. Implementation

Well-targeted policy actions alone are not sufficient for the effective, affordable and efficient provision of public services. Measures to use and expand limited resources effectively and efficiently are also imperative. Ensuring people have responsibility in the implementation process of policies to have the necessary knowledge and expertise is one of the important measures in this manner. Toward this end, various training and capacity-building programmes are developed in accordance with the needs of related personnel.

The effective operation of the gender responsive policy and budget cycle requires that capacity-building actions for GRB are regularly undertaken for all actors expected to contribute to the process. Although important steps have been taken for the implementation of GRPB in Türkiye, GRPB seems a new concept or application area for different actors involved. Therefore, increasing both central and local public managers' knowledge about GRPB practices will enable them to play a more active role in the process.

Organizing training programmes to increase the knowledge and capacity of public personnel involved in the planning and budgeting processes on GRPB is among the important activities of the implementation phase. In addition, various training and seminar programmes need to be organized to support competencies in this subject, create an infrastructure of expertise, and develop innovative and creative visual/printed training materials that account for the knowledge and capacity levels of different target groups.

Ensuring cooperation and coordination between institutions in the provision of public services is another measure necessary for the effective and efficient use of limited resources. As such, different central and local institutions must cooperate and coordinate to ensure the effective implementation of GRPB. In this context, establishing structures that will facilitate coordination and cooperation between/among institutions, especially ministries, in which they share and develop different experiences and good practices will be a crucial step for the sustainable implementation of GRPB in Türkiye. Similarly, establishing a unit or working group within institutions to ensure the regular flow of information between different units, monitor and evaluate the application experiences, and coordinate studies conducted internally will contribute to the effective implementation of GRPB within the institution.



Implementation



Objective 3

Building capacity for public institutions and developing sustainable organizational structures in GRB

Strategy 3.1

Raising the level of knowledge and awareness of senior central and local public officers on GRB.

Strategy 3.2

Increasing the capacity of central and local public officers on GRB.

Strategy 3.3

Developing innovative and creative visual/printed content to improve the knowledge and capacity of various target groups on GRB.

Strategy 3.4

Developing structures for cooperation and coordination among public institutions for GRB



Strategy 3.1

Raising the level of knowledge and awareness of senior central and local public officers about GRB.

Action 3.1.1



Seminars shall be held to raise the level of knowledge and awareness of Members of Parliament about GRB.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
GNAT (RV)
PSB (RV)
UN Women (RV)

Term: Short

Performance Indicators / Outputs

Number of seminars held on GRPB for Members of Parliament



Description

Seminars shall be held on a regular basis for Members of Parliament including those involved in the GNAT Planning and Budget Committee and CEOWM to raise the level of knowledge and awareness about GRB.

Action 3.1.2



Training seminars shall be held to raise the level of knowledge and awareness of senior managers of ministries and public agencies about gender mainstreaming and GRB.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Public Agencies (RV)
PSB (RV)
UN Women (RV)
Universities (RV)
NGO s (RV)

Term: Medium

Performance Indicators / Outputs

Training courses on GRPB held for senior managers of the ministries and public agencies



Description

Training seminars shall be held to raise the level of knowledge and awareness of senior managers of ministries and public agencies about gender mainstreaming and GRB.



Action 3.1.3



Training seminars shall be held on GRB for local authorities and division managers.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)

PSB (RV)

Ministry of Interior (RV)

UN Women (RV)

Universities (RV)

NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Training courses on GRPB held for managers working for civilian authorities



Description

Training seminars shall be held to raise the level of knowledge and awareness of heads of local administration and administrations' division managers about gender mainstreaming and GRB.

Action 3.1.4



GRPB awareness seminars shall be held for members of the provincial and municipal councils.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)

Local Administrations (RV)

PSB (RV)

Ministry of Environment, Urbanism and Climate

Change (MoEUCC) (RV)

UMoT (RV)

UN Women (RV) Universities (RV)

NGOs (RV)

Term: Short

Performance Indicators / Outputs

GRPB seminars held for members of the provincial and municipal councils



Description

Training seminars shall be held to raise the level of knowledge and awareness of provincial and municipal council members about gender mainstreaming and GRB.



Action 3.1.5



Training seminars shall be held to raise the level of knowledge and awareness of senior managers of the municipalities about gender mainstreaming and GRB.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Local Administrations (RV)
PSB (RV)
MoEUCC (RV)
UMoT (RV)
UN Women (RV) Universities (RV)
NGOs (RV)

Term: Short

Performance Indicators / Outputs

Training courses on GRPB held for senior managers of the municipalities



Description

Training seminars shall be held to raise the level of knowledge and awareness of senior managers of the ministries and public agencies about gender mainstreaming and GRB.

Strategy 3.2

Increasing the capacity of central and local public officers around GRB

Action 3.2.1



In-service training courses on gender mainstreaming and GRPB shall be regularly held for staff members of the Ministries and other public authorities.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
PSB (RV)
Public Agencies (RV)
UN Women (RV)
Universities (RV)
NGO (RV)

Term: Short

Performance Indicators / Outputs

Training courses on GRPB for public officers



Description

Training courses shall be held on a regular basis to improve public officers' competencies in GRPB. The training courses shall cover gender mainstreaming, GRPB, sex-disaggregated data and statistics, and gender analyses.



Action 3.2.2



In-service training courses on gender mainstreaming and GRPB shall be regularly held for staff of municipalities from various departments.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Local Administrations (RV)
PSB (RV)
MoEUCC (RV)

UMoT (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Short

Performance Indicators / Outputs

Training courses on GRPB for local public officers



Description

Training courses shall be held on a regular basis to improve the competencies of local public officers in GRB. The training courses shall cover gender mainstreaming, GRPB, sex-disaggregated data and statistics, and gender analysis at the local level.

Action 3.2.3



Training of trainers shall be held on GRPB for public officers to ensure the sustainability of GRB training courses at the central and local levels.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
PSB (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of training of trainers for GRPB



Description

It is essential to train the trainers for the sustainability of the training courses held at the central and local levels. The training courses shall cover gender mainstreaming, GRPB, sex-disaggregated data and statistics, and gender analyses.



Action 3.2.4



GRPB seminars shall be held for academics from the departments of economics and administrative sciences.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Council of Higher Education (C)
MoFSS DGSW (R)
Universities (RV) UN Women (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of GRB seminars made for academics



Description

Academics from various universities need to contribute to the training courses to be held at the central and local levels. To this end, GRPB seminars shall be held for academics from the departments of economics and administrative sciences. Cooperation shall be developed with KASAUMs to organize the training courses.

Strategy 3.3



Developing innovative and creative visual/printed content to improve the knowledge and capacity of various target groups around GRB.

Action 3.3.1



A GRPB training module shall be incorporated into the Remote Training Gate affiliated with the Presidential Office of Human Resources.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Presidential Office of Human Resources (RV)
PSB (RV)
UN Women (RV)
Universities (RV)

Term: Short

Performance Indicators / Outputs

Training module on GRPB



Description

A GRPB training module shall be incorporated into the digital training platform operated by the Presidential Office of Human Resources to provide public officers with faster and easier access to details about GRPB.



Action 3.3.2



An e-certificate programme on GRPB shall be developed and provided through online education systems in cooperation with universities.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Council of Higher Education (C)
MoFSS DGSW (R)
Universities (R)
PSB (RV)
UN Women (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

E-certificate programme for GRPB



Description

E-certificate programmes are developed by universities for those interested in professional and personal development. To this end, an e-certificate module covering the subjects of gender mainstreaming, GRPB, sex-disaggregated data, and statistics shall be developed and made available for participants

Action 3.3.3



Gender mainstreaming and GRPB shall be incorporated into the undergraduate, master's degree and PhD curricula of relevant departments including economics and administrative sciences in particular.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Council of Higher Education (R)
MoFSS DGSW (RV)
PSB (RV)
Universities (RV) UN Women (RV)
NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of courses on GRPB



Description

The undergraduate and post-graduate curricula of the departments in universities shall be revised to inform college students about gender equality and GRPB, with a focus on the curricula/programmes of related courses such as public policy, public finance, budget, etc. In addition, scientific studies on these issues shall be promoted.



Action 3.3.4



Awareness-raising visual and printed materials regarding GRB shall be developed and disseminated/published for policymakers, decision-makers, and the general public.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R) PSB (RV)
UN Women (RV)
Universities (RV) NGOs (RV)

Term: Medium

Performance Indicators / Outputs

Number of materials developed,
number of materials disseminated



Description

Visual and printed materials shall be developed in a way to cover the themes of gender mainstreaming, GRPB, sex-disaggregated data, and statistics. The materials shall be made plain and intelligible. They shall be disseminated as part of activities and shall be released on the websites of the central and local organizations.

Strategy 3.4

Developing structures for cooperation and coordination among public institutions for GRPB

Action 3.4.1



GRPB Advisory Council, which has been established under the Project on Gender Responsive Planning and Budgeting in Türkiye and comprises high-level executives of the relevant organizations, shall convene as a standing body on a regular basis.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C) PSB (RV) Public Agencies (RV)
MoTF (RV) GNAT (RV) UN Women (RV)
UMoT (R)

Term: Short

Performance Indicators / Outputs

GRPB Advisory Council



Description

The GRPB Advisory Council has been established, comprising high-level executives of the relevant organizations under the Project Gender Responsive Planning and Budgeting in Türkiye. The Council shall convene at least twice a year to follow up on global and national actions about GRPB, make recommendations and analyses about practices that can be adopted in Türkiye, and provide cooperation and coordination among public authorities.



Action 3.4.2



It shall be ensured that the Technical Working Group, which consists of expert-level representatives from the coordinator and supervisory institutions of the GRB process, meets regularly

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C) PSB (RV)
MoTF (RV) GNAT (RV)
UMoT (RV)
Public Agencies (RV)
UN Women (RV)

Term: Short

Performance Indicators / Outputs

GRPB Technical Working Group



Description

A Technical Working Group comprising experts from the relevant organizations has been established under the Project Gender Responsive Planning and Budgeting in Türkiye. The Technical Working Group shall convene at least four times a year to follow up on global and national actions about GRPB, take technical actions and report actions about practices that can be adopted in Türkiye, and strengthen the cooperation and exchange of knowledge among public authorities.

Action 3.4.3



Focal points from relevant Ministries shall be named for the effective adoption of the GRPB perspective by the central public administrations.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C)
PSB (RV)
Public Agencies (R)
UN Women (RV)

Term: Medium

Performance Indicators / Outputs

GRPB Monitoring Group



Description

Focal points shall be selected out of the main service departments of each public institution and strategy development units to monitor the central administration budgets from the gender responsive perspective. The relevant departments, the Advisory Council, and the Technical Working Group are intended to regularly exchange information and make use of each other's experience in practice.



4. Monitoring and Audit

It is essential to follow up on ongoing actions to monitor progress and eliminate potential challenges, not only for programmes but also for actions and projects. That is why indicators should be set and specific monitoring actions should be planned and implemented. Gender responsive monitoring is a process that focuses on and aims to achieve gender equality. In addition to monitoring, the effects of programmes or actions should be analysed from the perspective of gender equality. It is also essential to integrate the gender equality perspective into every phase of audits carried out as a requirement of the principle of accountability.

An effective monitoring system should be established to assess whether public services are high quality and provided in the desired way.

Gender Equality Markers are one of the instruments developed for the GRPB monitoring system. The marker allows for easy monitoring of budget items and spending intended to achieve gender equality and for follow-up on any changes. Adding codes or markers to gender responsive programmes in budgetary documents enables them to be recognized more easily.



Gender Equality Label

G8 of the G20 countries use markers to indicate programmes and actions about gender equality. For example, the programmes in Canada are marked when they are related to gender equality objectives. Italy codes public spending in three categories: 0, 1, and 2. 0 stands for gender impartiality, 1 stands for gender responsiveness (spending with different effects on men and women) and 2 indicates spending to reduce gender inequality. Gender responsive programmes in Argentina are marked as PPG (Albarran, 2021).

Marking is typically based on a scale from 0 to 2. “0” stands for programmes, projects or activities that do not yield any results to achieve gender equality, “1” is for programmes, projects or activities with a limited contribution to the achievement of gender equality, and “2” is for programmes, projects or activities intended to achieve equality between women and men. The use of Gender Equality Marker for programmes, sub-programmes, actions and sub-actions in Türkiye would make a great contribution to the effective adoption of GRB.

Under Law No. 5018, public authorities shall collect and analyse data in an objective, systematic and regular way to monitor and evaluate budgets, strategic plans, and performance programmes and share their outcomes in administrative activity reports. Requiring an assessment of the effects of actions on gender equality after they are incorporated into the budget/put into effect would be another major step in successfully adopting GRPB.



Examining the financial activities, decisions, and transactions of public institutions in terms of their compliance with laws, institutional goals, targets and plans is a requirement of accountability and transparency in public finance and has been undertaken by the Court of Accounts in Türkiye. The Court of Accounts performing external audits with a gender equality perspective and addressing gender equality as a horizontal audit area in certain periods will make it possible to independently evaluate progress reached in the GRB process, impartially improve the practices in light of the audit findings, and inform the public in a transparent way.

The internal audit departments of public authorities performing their auditing and consultancy mandates from the perspective of gender equality will strengthen the gender responsive monitoring and auditing mechanism across public authorities.

In this context, internal audit activities will contribute significantly to the GRPB approach by:

- a) evaluating the extent of the public institutions' compliance with national and international commitments on gender equality, including the implementation of national legislation, policies and action plans within the scope of audit activities;
- b) making recommendations that lead to improvements in the design, implementation and outcomes of government policies and programmes and contribute to better gender equality outcomes; and
- c) issuing audit reports that raise awareness among decision makers about gender equality and how it affects the lives of citizens.

Audit findings and recommendations based on a comprehensive examination of the evidence that gender inequalities originate from or are reinforced by institutional policies and programmes are valuable sources of data for audit stakeholders. Thus, the audit findings and recommendations for gender equality will ensure that budget resources are used more effectively in line with public needs, and the budget allocations and spending will be reviewed and revised by budget makers.



Monitoring and Audit



Objective 4

Strengthening gender responsive monitoring and auditing mechanisms for policymaking and budgeting

Strategy 4.1

Effective and efficient monitoring by marking gender responsive actions, programmes, policies, activities and performance indicators

Strategy 4.2

Increasing gender responsive audits

Strategy 4.3

Establishing GRB monitoring groups to monitor central and local administration budgets from the gender responsive perspective

Strategy 4.4

Raising public awareness on GRB.



Strategy 4.1

Effective and efficient monitoring by marking gender responsive actions, programmes, policies, activities, and performance indicators

Action 4.1.1



An international workshop will be held to share good practice examples from different countries in the use of the Gender Equality Marker (GEM) to determine the activity and performance indicators in terms of their gender equality in the planning and budget process.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)

PSB (RV)

UN Women (RV)

Public Institutions (RV)

Universities (RV)

NGOs (RV)

Süre: Short

Performance Indicators / Outputs

An international workshop on GEM implementation



Description

The GEM makes it possible to examine and monitor the activity and performance indicators in the planning and budget processes of the administrations in terms of responsiveness to gender equality. In particular, the use of widely used classification methods such as the OECD Development Assistance Committee (OECD DAC) Gender Equality Marker System by the countries implementing GRB will

Action 4.1.2



The GEM shall be incorporated into actions and activities set out in the top policy documents such as the Development Plan and the Annual Program of Presidency.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)

MoFSS DGSW (RV)

Public Agencies (RV)

Süre: Long

Performance Indicators / Outputs

Number of top policy documents with GEM



Description

The GEM shall be incorporated into actions and activities set out in the Development Plan and the Annual Program of Presidency to review and monitor them from gender responsive perspective.



Action 4.1.3



The GEM shall be incorporated into the performance indicators set out in the budget proposals and performance programmes of public institutions.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)

MoFSS DGSW (RV)

Public Agencies (RV)

UN Women (RV)

Süre: Medium

Performance Indicators / Outputs

Number of programmes, sub-programmes, and performance indicators with GEL



Description

The GEM will help review and monitor performance indicators set out in plans, budget proposals, and performance programmes of public authorities from the gender responsive perspective. The use of GEM shall be expanded for budgeting purposes.

Strategy 4.2

Expanding the conduct of gender responsive audits

Action 4.2.1



The auditors of the Court of Accounts shall be provided with training courses on GRB and gender responsive audits to perform audits from the gender responsive perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)

Court of Accounts (RV)

PSB (RV)

UN Women (RV)

Universities (RV)

Süre: Medium

Performance Indicators / Outputs

Training courses held on GRB and gender responsive audits for auditors of the Court of Accounts



Description

The Court of Accounts' review of the policies and practices regarding gender equality, identification of problems and development of recommendations are important for expanding and improving the adoption of the GRPB policy. The training courses shall improve the knowledge and experience of the auditors from the Court of Accounts about gender responsive audits.



Action 4.2.2



Internal auditors shall be provided with training courses on GRB and gender responsive audits to address gender equality as part of audits and consultancy activities

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoTF Internal Audit Coordination Council (C)
MoFSS DGSW (RV)
PSB (RV)
Internal Audit Units/ Internal Auditors (RV)
UN Women (RV)

Süre: Medium

Performance Indicators / Outputs

Training courses held on GRB and gender responsive audits for internal auditors



Description

Internal auditors shall be provided with training courses on gender responsive audits for public agencies to review their actions from the perspective of gender equality and perform their guidance and consultancy mandates for the development of gender responsive policies and practices.

Action 4.2.3



Actions that would enable gender responsive auditing and consultancy mandates shall be incorporated into the legal documents and guidelines for external and internal audit activities.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoTF Internal Audit Coordination Council (R)
Court of Accounts (R)
Internal Audit Units/ Internal Auditors (RV)

Süre: Long

Performance Indicators / Outputs

Public Internal Audit Strategy Documents with gender responsive actions



Description

Internal and external audits shall be performed from a gender responsive perspective by incorporating actions that would enable gender responsive auditing and consultancy mandates into the related legal documents and guidelines.



Action 4.2.4



A working group will be formed to develop an effective and informative guideline for the monitoring and control of GRB processes.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (C) Internal Audit
Coordination Council (RV)
Court of Accounts (RV)
Internal Audit Units (RV)
UN Women (RV)

Süre: Medium

Performance Indicators / Outputs

Working group for Gender Responsive Audit Guideline development



Description

A working group will be formed to develop a guideline with fundamental principles and standards for implementing and auditing bodies for GRB audits.

Action 4.2.5



An international workshop on Gender Responsive Audits and the Role of Supreme Auditing Institutions shall be held.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
Court of Accounts (RV)
UN Women (RV)
Universities (RV)
NGOs (RV)

Süre: Short

Performance Indicators / Outputs

Holding an international workshop on Gender Responsive Audits and the Role of Supreme Auditing Institutions



Description

An international workshop shall be held in cooperation with the International Organization of Supreme Audit Institutions to exchange best practices for gender responsive audits from various countries.



Strategy 4.3

GRB Monitoring Groups shall be established to monitor the central and local administration budgets from the GRB perspective.

Action 4.3.1



A GRB Monitoring Group shall be established with NGOs and academics to monitor the central administration budget from the GRB perspective.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

UN Women (R)
Universities (RV)
NGOs (R)

Süre: Short

Performance Indicators / Outputs
GRB Monitoring Groups



Description

A GRB Monitoring Group shall be established and composed of NGOs and academics to monitor the central administration budgets from the gender responsive perspective, and the monitoring group shall regularly draw up assessment reports.

Action 4.3.2



Training courses shall be held to build further monitoring capacity with a GRB perspective for NGOs.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

UN Women (R)
Universities (RV)
NGOs (R)

Süre: Medium

Performance Indicators / Outputs
GRBP training courses for NGOs



Description

Free training courses should be developed to build further monitoring capacity of civil society for GRPB, and NGOs shall attend the courses to a broad extent.



Action 4.3.3



The organizational capacity of the Women's Councils operating within the body of each Provincial City Council shall be increased in order to better monitor the local administration budgets from the gender responsive perspective, and a GRPB Monitoring Group shall be established within the body of the Councils.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

Union of Municipalities of Türkiye (R)
Local Administrations (RV)
UN Women (RV)
Universities (RV)
NGOs (R)

Süre: Medium

Performance Indicators / Outputs

GRB Monitoring Groups at the local level



Description

It is important to establish structured groups with enough capacity to monitor the impact of gender equality policies on plans and budgets. A GRB Monitoring Group shall be established within the body of the Women's Councils in each province to monitor local administration budgets from the gender responsive perspective. The Monitoring Group shall be open to provincial representatives of NGOs and universities.

Strategy 4.4

Raising public awareness of GRB.

Action 4.4.1



In the "Citizens' Budget Guide," public services for women will be discussed as a distinct category and relevant budget information shall be presented.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

PSB (R)
MoFSS DGSW (RV)
Ministries (RV)
UN Women (RV)

Süre: Short

Performance Indicators / Outputs

Gender Responsive Citizens' Budget Guides



Description

Addressing public services for women as a separate heading in the Citizen's Budget Guide prepared by the PSB and providing relevant information will increase society's knowledge and awareness of GRB.



Action 4.4.2



Awareness-raising activities shall be held for the general public about gender mainstreaming and GRPB.

Coordinator (C), Responsible (R), and Relevant (RV) Organizations

MoFSS DGSW (R)
UN Women (RV)
Universities (RV)
NGOs (RV)

Süre: Medium

Performance Indicators / Outputs

Printed and visual materials released
Seminar conference held on GRB



Description

Public awareness shall be raised about gender mainstreaming and GRB through printed, visual and social media. National conferences on GRPB shall be held annually to raise awareness about GRPB, follow up global best practices, and disseminate academic and practical knowledge.

5. IMPLEMENTATION AND MONITORING OF THE STRATEGY DOCUMENT AND ACTION PLAN

The *Implementing Gender Responsive Planning and Budgeting in Türkiye Strategy Document and Action Plan* will be implemented under the coordination of the Ministry of Family and Social Services, General Directorate on the Status of Women (MoFSS DGSW) and in cooperation with the Presidency Strategy and Budget Presidency, and with the contributions and support of the institutions and organizations determined to be the responsible and relevant institution in the Action Plan.

Monitoring and evaluation of the Action Plan will be carried out by the Advisory Board for Gender Responsive Planning and Budgeting in Türkiye through annual reports on the implementation of the Action Plan. Secretariat services of the Advisory Board will be carried out by the MoFSS – DGSW.

Temporary or permanent working groups may also be formed if needed to monitor the Action Plan.



REFERENCES

- Alonso-Albarran, Virginia, and others (2021). Gender Budgeting in G20 Countries. Working Paper, WP/21/269. International Monetary Fund (IMF).
- Austrian Development Agency (2009). Making budgets gender-sensitive: A checklist for programme-based aid. Available at: https://www.entwicklung.at/fileadmin/user_upload/Dokumente/Publikationen/Downloads_Themen_DivBerichte/Gender/CHECKLIST_12032009_barriere.pdf
- Council of Europe (2005). *Final Report of the Group of Specialists on Gender Budgeting (EG-S-GB)*, Directorate General of Human Rights. Strasbourg.
- Downes, Ronnie, Lisa von Trapp and Scherie Nicol (2017). Gender budgeting in OECD countries. *OECD Journal on Budgeting*, vol. 16, No. 3.
- Elson, Diane (2008). Budgeting for women's rights, monitoring government budgets for compliance with CEDAW: A summary guide for policy makers, gender equality and human rights advocates, United Nations Development Fund for Women.
- European Commission (1996). Incorporating Equal Opportunities For Women And Men Into All Community Policies And Activities. Communication from the Commission, COM/96/0067. Available at:
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:51996DC0067&from=EN>
- European Commission (2020). A Union of Equality: Gender Equality Strategy 2020-2025. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions. Available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN>
- European Institute for Gender Equality (2017). *Economic Benefits of Gender Equality in the European Union: Report on the Empirical Application of the Model*. Publications Office of the European Union, Luxembourg. Available at: <http://eige.europa.eu/rdc/eige-publications/economic-benefits-gender-equality-european-union-report-empirical-application-model>.
- European Institute for Gender Equality (2017). *Gender Impact Assessment: Gender Mainstreaming Toolkit*. Publications Office of the European Union, Luxembourg. Available at: https://eige.europa.eu/publications-resources/publications/gender-impact-assessment-gender-mainstreaming-toolkit?language_content_entity=en
- Kanada Hükümeti, (4 Nisan 2022) Gender and diversity: Impacts of programs. <https://www.canada.ca/en/government/system/transparency/gender-diversity-impacts-programs.html>



- Stotsky, Janet Gale (2016). Gender budgeting: fiscal context and current outcomes. Working paper, WP/16/149. Washington D.C.: International Monetary Fund.
- OECD (2018). *Toolkit for Mainstreaming and Implementing Gender Equality*. Available at: <http://www.oecd.org/gender/governance/toolkit/toolkit-for-mainstreaming-andimplementing-gender-equality.pdf>
- OECD (2023) Gender Budgeting in OECD Countries- <https://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>.
- Türkiye Belediyeler Birliği (2021), CEMR Avrupa Yerel Yaşamda Kadın – Erkek Eşitliği Şartı, https://www.tbb.gov.tr/Tr/icerik_cemr-avrupa-yerel-yasamda-kadin-erkek-esitligi-sarti_304
- United Nations Development Fund for Women (UNIFEM), Gender-Responsive Budgeting web portal. Available at: https://www.un.org/en/ecosoc/julyhls/pdf10/2-pager_on_grb_portal.pdf. Accessed on:
- United Nations (1995). *Beijing Declaration and Platform for Action: Beijing+5 Political Declaration and Outcome*. Available at: https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/CSW/PFA_E_Final_WEB.pdf
- United Nations (2015). *Transforming Our World: The 2030 Agenda for Sustainable Development*. A/RES/70/1. Available at: <https://sdgs.un.org/sites/default/files/publications/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>

National Reports, Plans and Programs

- Kadının Güçlenmesi Strateji Belgesi ve Eylem Planı (2018-2023), Aile ve Sosyal Politikalar Bakanlığı Kadın Statüsü Genel Müdürlüğü (Women's Empowerment Strategy Document and Action Plan (2018-2023), Ministry of Family and Social Policies, General Directorate on the Status of Women)
- Kadına Yönelik Şiddetle Mücadele IV. Ulusal Eylem Planı 2021-2025 (Combating Violence Against Women IV. National Action Plan 2021-2025)
- Kamu İdareleri İçin Stratejik Planlama Kılavuzu (2021), Sürüm 3.1, Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı (Strategic Planning Guide for Public Administrations (2021), Version 3.1, Presidency of Strategy and Budget)
- TBMM Toplumsal Cinsiyete Duyarlı Bütçeleme Konulu Alt Komisyon (2014) Toplumsal Cinsiyete Duyarlı Bütçeleme Komisyon Raporu, TBMM Kadın Erkek Fırsat Eşitliği Komisyonu Yayınları No: 14 <https://acikerisim.tbmm.gov.tr/xmlui/handle/11543/2798> (Grand National Assembly of Türkiye Sub-Commission on Gender Responsive Budgeting (2014) Gender Responsive Budgeting Commission Report, Grand National Assembly of Türkiye Equal Opportunities for Women and Men Commission Publications No: 14 <https://acikerisim.tbmm.gov.tr/xmlui/handle/11543/2798>)



TBMM (2022) Kadına Yönelik Şiddetin Sebeplerinin Tüm Yönleriyle Araştırılarak Alınması Gereken Tedbirlerin Belirlenmesi Amacıyla Kurulan Meclis Araştırması Komisyonu Raporu, Sıra Sayısı: 315 (Grand National Assembly of Türkiye (2022) Report of the Parliamentary Investigation Commission Established to Determine the Measures to be Taken by Investigating All Aspects of the Causes of Violence Against Women, Number of Rows: 315)

On Birinci Kalkınma Planı (2019-2023), Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı (Eleventh Development Plan (2019-2023), Presidency of Strategy and Budget)

Onuncu Kalkınma Planı (2014-2018), Kalkınma Bakanlığı (Tenth Development Plan (2014-2018), Ministry of Development)

Orta Vadeli Program (2022-2024) (Medium Term Program (2022-2024))

2022 Yılı Cumhurbaşkanlığı Yıllık Programı, Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı (2022 Presidential Annual Program, Presidential Strategy and Budget Presidency)

2022-2024 Dönemi Bütçe Hazırlama Rehberi, Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı (2022-2024 Period Budget Preparation Guide, Presidency Strategy and Budget Presidency)

2022-2024 Dönemi Belediye, Bağlı İdare ve Birlikler Bütçe Hazırlama Rehberi, Çevre, Şehircilik ve İklim Değişikliği Bakanlığı (2022-2024 Period Municipality, Affiliated Administrations and Unions Budget Preparation Guide, Ministry of Environment, Urbanization and Climate Change)

National Legal Documents

Türkiye Cumhuriyeti Anayasası (Constitution of the Republic of Türkiye)

1 No'lu Cumhurbaşkanlığı Kararnamesi (Presidential Decree No. 1)

13 sayılı Strateji ve Bütçe Başkanlığı Teşkilatı Hakkında Cumhurbaşkanlığı Kararnamesi (Presidential Decree No. 13 on the Strategy and Budget Presidency Organization)

10/12/2003 tarihli ve 5018 sayılı Kamu Malî Yönetimi ve Kontrol Kanunu (Public Financial Management and Control Law No. 5018 dated 10/12/2003)

2006/17 Sayılı “Çocuk ve Kadınlara Yönelik Şiddet Hareketleriyle Töre ve Namus Cinayetlerinin Önlenmesi İçin Alınacak Tedbirler” konulu Başbakanlık Genelgesi (Prime Ministry Circular No. 2006/17 on “Measures to be Taken to Prevent Acts of Violence Against Children and Women and Custom and Honor Killings”)

2010/14 sayılı ve “Kadın İstihdamının Artırılması ve Fırsat Eşitliğinin Sağlanması” konulu Başbakanlık Genelgesi (Prime Ministry Circular No. 2010/14 on “Increasing Women’s Employment and Ensuring Equal Opportunities”)



www.esitbutceleme.org

