

# GENDER BUDGETING IN LOCAL ADMINISTRATION: İSTANBUL BEYLİKDÜZÜ AND ESKİŞEHİR ODUNPAZARI CASES

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## Abstract

Performance based budgeting system has been implemented since 2003 relying on the new Turkish Public Financial Management and Control Law, 5018. According to the new performance based budgeting system, every public institution, local administrative authorities as well, is expected to prepare a 5 year strategic plan which corresponds a policy paper included aims, targets and strategies that the institution committed to realize in 5 years period. Further, based on new budgeting system, strategic plan preparing process should be participatory. Therefore, various social groups should be involved in the planning process to ensure the final budget documents; accessible, accountable and transparent.

In addition, a new public budget classification system is implemented: Analytical Budget Classification System. This new budget classification method enables to show public budget in four different forms; that is institutional, functional, financial and economic classification. Nearly at the same time with this structural reform in budgeting law and methods, the interaction between gender responsive budgeting (GRB) initiatives and municipalities have started as well. Eskişehir Odunpazarı and İstanbul Beylikdüzü Municipalities are the most dedicated local bodies that have continued capacity building of their institution in GRB and tried to create a structural change in their budgeting and managerial practices.

Odunpazarı Municipality has organised GRB trainings for all its municipal departments in 2014 and following these trainings Department of Strategic Planning has started to work on developing a new budget reporting system. As a result of this effort, a new official document called "Odunpazarı Municipality Budget Implementation Equality Report" has been started to prepare and attached to the annual municipality Activity Report has been started to release, starting at 2017 budget year. As to Beylikdüzü Municipality; being one of the newest district municipalities in İstanbul, Beylikdüzü Municipality serves a 300.000 population, and has signed the European Charter for Equality of Women and Men in Local Life in 2016. Following this commitment, Municipality has started to integrate a gender responsive approach in its administrative practices and budgeting process. Furthermore, Beylikdüzü Municipality also has begun to prepare an Annual Equality Report. This study aims to discuss both municipalities' GRB practices in terms of the method they used and to shed light upon the obstacles being faced and also successes achieved.

**Keywords:** Gender Responsive Budgeting, Equality, Performance Based Budgeting

**JEL Code :** H61, J16

## 1. Introduction

Gender Responsive Budgeting (GRB) is not only a new approach to apply mainstream budgeting systems but also a powerful tool to ensure allocation of public financial resources is more efficient. Initial examples of GRB have been implemented in the late 1980s. Starting from those days till now, there have been many GRB implications implemented both in local and central administrative level and the lessons learned from that practices adds valuable contribution for each new

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following GRB initiative or practice. Having consider all these various level of GRB practices, we can say that public financial management (PFM) reforms have provided a very fruitful ground for kicking off to integrate GRB to new structured budgeting system. Turkish PFM reform taken place in 2003 has presented a very sufficient environment to give a start to GRB initiatives. The most known of these initiatives are the ones which conducted and supported by international or regional institutions such as UNWOMEN or European Union. For instance, "UN Joint Program for Promoting the Human Rights of Women" had been implemented in 11 provinces<sup>2</sup> in Turkey.<sup>3</sup> GRB trainings for capacity building of the municipal personnel and the awareness raising of the municipal assembly members were some of the components of the program. However, there are individual cases that opted to integrate GRB in their municipal managerial and budget processes such as district municipalities of Istanbul Beylikdüzü and Eskişehir Odunpazarı.

This paper aims to elaborate and discuss Beylikdüzü and Odunpazarı Municipalities' integration process of GRB approach to their administrative practice and budgeting processes. For this aim, municipalities' strategic plans and equality reports were analysed and two equality report prepared by the equality units were assessed in terms of their method and contents. As a final output, it is planned to make a discussion based on the strengths and weaknesses of both experience to encourage further GRB implications in Turkey.

## **2. Gender equality impact analysis and Equality Report in Beylikdüzü Municipality**

Beylikdüzü Municipality Equality Unit decided to use capability approach to assess Municipality's services. Initially, a list of capability functions has been prepared based on the services provided by the municipal departments. These lists of functions has been drawn on capabilities approach (Nussbaum 2003; Robeyns 2005; Sen 1985, 1999) and improved by the equality unit. Usage of capability approach in auditing gender budgeting practices is not a new subject in public service provision and often called Well-Being Gender Budgeting. It has been applied in Italy, Spain (Addabbo et al., 2008a; Addabbo et al., 2008b; Addabbo, 2010; Addabbo, 2011; Addabbo, 2016; Addabbo et al. 2015), and Turkey (Günlük-Senesen et al. 2015; Yücel and Günlük-Şenesen 2018) to audit local public services with a gender and well-being sensitive approach. Evaluation of policy design and implementation and analyzing the outcomes is the focus of Well-Being Gender Budgeting (Yücel and Günlük-Şenesen 2018: 277).

In Beylikdüzü case, initially, 2016 Performance Programme and the 2016 Activity Report of the municipality have been used in the equality monitoring and assessment of the year of 2016. It was decided to monitor the implementation of the objectives and activities identified in the Performance Programme through assessing the Activity Report. In that vein, initially, objectives and activities that was mentioned in the Performance Programme were thematically classified on the basis of the 16 local service functions. Following to that, it was demonstrated on what extent the budget, performance indicators and measurements were materialised comparing with the identified budget performance indicator and measurement in the Performance Programme. The actual values were presented –if the form of activities could be evaluated in that sense- on the basis of gender, age and district data. In the report, besides the data obtained from the Municipality's data module

<sup>2</sup> Aydın, Kahramanmaraş, Çanakkale, Kastamonu, Edirne, Kayseri, Erzincan, Kocaeli, Eskişehir, Ordu, Gaziantep

<sup>3</sup> For more information : <https://info.undp.org/docs/pdc/Documents/TUR/UNJP%20Progress%20report%201%20Final.pdf>

CityPlus, the data, which prepared by the directorates, has been used as well. Additional to these databases, the data which was asked from the directors on to the activities that possess an impact on the equality principle in service providing and the activities, which were defined in the 2016 Beylikdüzü Municipality Performance Programme have been assessed as well.

With this report, it was aimed to ensure the participation of the citizens involving residents' direct opinions, suggestions and level of satisfactions. In that sense, it is aimed to perform questionnaires and focus group meetings with the residents from different social groups (age, gender, district) and include the results to the report.

Even though the 2016 pilot report did not realise the mentioned focus group meetings yet, it had made possible the resident participation through analysing the data. To give an example, as it can be seen on the Table 1, the Directorate of Culture 2016 performance report demonstrates that the directorate used more of the allocated budget for the cultural trip activities, and also the number of residents who were expected to participate those trips has been increased.

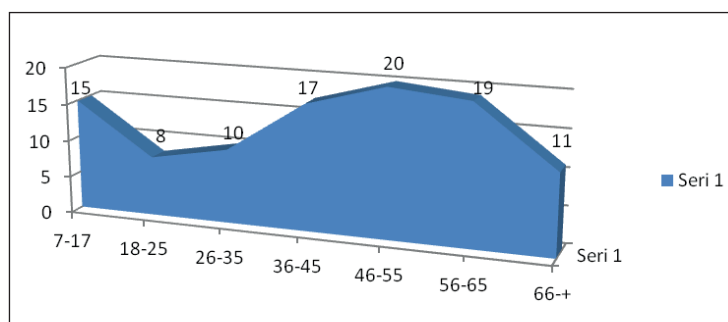
**Table 1. Culture and Social Works: Culture trips data, 2016**

Period	Code	Activity	Budget	Department	Performance Indicator	Unit of measurement	Measurement
Target - 2016 Performance Programme	F.1.3.1	Culture Trip	1,143,400.00 TL	Culture and Social Works	Number of participant	person	13.000
Actual -2016 Activity Report	F.1.3.1	Culture Trip	1.337.570,64 TL	Culture and Social Works	Number of participant	person	13.635

When trips were analysed on the basis of gender it is possible to observe the majority of the residents who participate to those trips are women with 67 percent. In that sense two questions should be asked. Firstly, why the male residents' participation is so low to these trips. Secondly, who are these female participants? What are the districts and the age groups of women who are participating more to these trips?

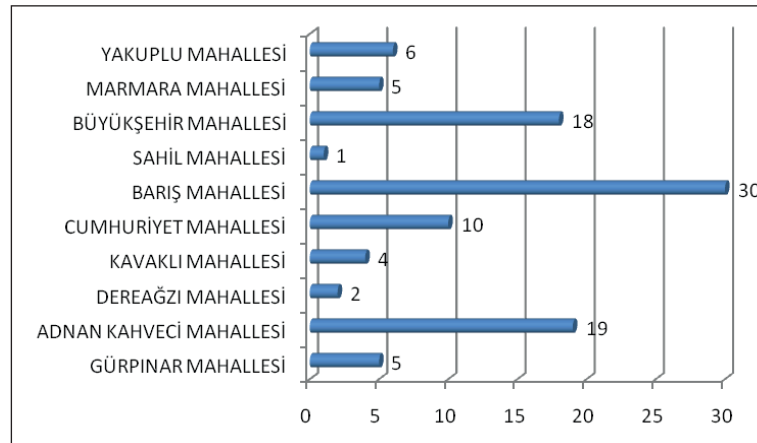
The answer of the first question is, since the majority of the male residents are working during the daytime, they cannot participate to the trips on the weekdays. In order to analyse whether there is a differentiation among women participants the age and district based data needs to be evaluated. According to this data, more than half of the participants are over age 35 while the participation of the age groups of 18-25 and 26-35 is low. (Figure 1)

**Figure 1. Culture trip, woman participant, by age**



The Social Equality Unit inquired the reason of this differentiation in the women participation by appealing to the directorate personnel, to the woman NGOs' representatives within the City Council and the female residents in the Beylikdüzü Municipality. According to the answers received from these inquires, the participation of the women in these age groups was low since the municipality does not accept the children between 0-6 and these residents do not have any place to leave their children.

**Figure 2. Culture Trip, woman participant, by district**



Additionally, when the dissemination of the female participants to these trips were evaluated on the basis of districts it was observed that majority of the female participants were composed of the residents from high-income districts which are closer to the city centre with a relatively higher social statute from the districts such as Barış, Adnan Kahveci, Büyükşehir and Cumhuriyet. It was also observed that the participation of the female residents from the districts such as Kavaklı, Dereağzı, Gürpınar and Salih where the low-income residents who are more likely to not being able to travel out of Beylikdüzü for cultural purposes if the Municipality does not provide such services was quite low. (Figure 2) When the causes of this low participation from the low-income districts were analysed it was observed that there were not enough informative efforts had been realised in these districts and at the same time the accessibility of the female residents of these districts was limited to the gathering and departure points of the municipality coaches for the trips. As O'Hagan and Klatzer pointed out, "without analysis and understanding of the gendered effects that influence and shape women and men's experience of public services and economic expectations, policies will continue to reinforce gendered norms that produced the gendered effects of inequality" (O'hagan and Klatzer; 2018: 5). As a result of that, thanks to this data obtained from the Directorate of the Cultural and Social Activities Equality Report, in the following year, the Directorate took measures to allocate coaches for only participants with children and to provide services from the distant districts to the trip departure points for cultural trip services will be organised in the following year, to increase the participation of the young women with children and the female residents from distant districts.

### 3. Odunpazarı Municipality Budget Implementation Equality Report

Odunpazarı Municipality has organised GRB trainings for all its municipal departments in 2014 and following these trainings Department of Strategic Planning has started to work on developing a new budget reporting system. As a result of this effort, a new official document called "Odunpazarı Municipality Budget Implementation Equality Report" was prepared and attached to the annual municipality Activity Report starting at 2017 budget year.

Works that have been implemented in Odunpazarı Municipality related with GRB can be summarised in three areas:

- Integrating gender equality approach to the strategic planning
- Raising awareness at the institutional level
- Systematic data gathering (gender disaggregated)

In 2015-2019 Strategic Plan of the municipality a special target (number 1.5) was designated for the gender equality: "considering gender equality in the all services of the municipality". And the strategies to realize this target are identified as below;

- forming a methodology for GRB works,
- creating an awareness on GRB in the municipality.

As an important component of the monitoring and assessment of the success of these strategies, an indicator was determined as well. According to that, "the number of the study conducted to create a GRB approach in the institution" will be monitored and assessed during that 5 years plan period.

Moreover an Equality Unit is established under the Department of Strategic Planning and an integral directive created for clarifying the duties and responsibilities of the unit. Directive of the Equality Unit also includes operations and duties that are expected to follow by the disbursement units of all municipal departments. There are 5 documents that are expected to fill in by each disbursement unit. The questions stated in the documents examine the specific disbursements aimed gender equality, asks target groups and expected number of the women and men beneficiary of the service or the number of women and men who lives in the neighbourhood that a service tended to. Equality Unit has prepared its first Budget Implementation Equality Report as a component of the formal activity report of the municipality in 2017 and it is seen that only 83.690.198,05 TL out of 198.418.698,33 TL budget expenditures can be assessed based on the equality impact. This amount corresponds to 42% of the total budget. In 2018 Budget Implementation Equality Report, this proportion decreased to 30% of the total budget.<sup>4</sup>

The overall view of the report can be seen at the below (Table 1). According to that view, except personnel expenditures, it seems that women beneficiaries utilize more from municipal budget than male residents.

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<sup>4</sup> 85.562.926,47 TL out of 280.000.000,00 TL is analyzed based on the gender awareness.

**Table 3. 2017 Budget Implementation Results of Odunpazarı Municipality**

Economic Classification (I.level)	Beneficiaries, %		Total expenditures in the context of GRB (TL)	Total Budget (TL)
	Woman	Man		
Personnel Expenditures	21%	70%	29.784.834,14	29.784.834,14
State Premium Payments to Social Security Institutions	20%	80%	4.608.182,70	4.608.182,70
Purchase of Goods and Services	55%	45%	44.923.146,94	104.168.309,55
Interest Payments			0,00	5.966.627,57
Current Transfers	67%	33%	1.337.869,05	7.824.988,75
Capital Expenditures	53%	47%	3.036.165,22	46.042.155,62
Capital Transfers			0,00	0,00
Lending			0,00	23.600,00
Contingency Expenditures			0,00	0,00
<b>TOTAL</b>			<b>83.690.198,05</b>	<b>198.418.698,33</b>

However, it is obvious that, making assumptions about the residents' access to the services based on the sex disaggregated population data in a neighbourhood may not be reliable and need to be crosschecked using additional data such as beneficiary-user surveys or focus group meetings, citizen assembly and public trials.

#### 4. Conclusion

The gender responsive budgeting experience Beylikdüzü Municipality demonstrated that through performing the equality impact analysis of the services provided by the municipality and analysing how those services were given to the residents on the basis of data revealed several gains;

- It was ensured to create a participatory service design and delivery, via creating a framework for including residents' opinions on the forms of accessing and using those services,
- On the basis of the data from the Equality Report, the redesigning of the service and more effective resource allocation became possible,
- The standards of the access and use of services by the different residents from different gender, age and socio-economic status groups were ensured to be more equal.

Beylikdüzü Municipality equality unit has made its assessment on the basis of an age, sex and district level classification for revealing the access level of different groups to the services. The amount of the money spent on each service is also included in the analysis but the core element of the analysis is the level of access to the services. On the other hand, Odunpazarı Municipality equality unit decided to place budget at the centre of their assessment. And matching the number of beneficiaries and/or the population in a certain district with the expenditure budget I. level economic classification data has been realized. The weakness in both cases is the size of the budget that enables them to analyse on the basis of gender, age, district or population level segregated data.



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Functions	Providing adequate and secure living spaces	Adequate mobility and environment planning	Leisure and sport activities	Sufficient care services	Social-political participation	Paid work opportunities and acceptable working conditions	Access to the financial and material aid	Being healthy	Continuous education and Learning	Participation to the social life, social inclusion and sociocultural development	Creation of equality sensitive institutional culture	Support of commercial activities and opportunities	Adequate housing and dwellings	Special situations support	Being able to live a life without violence	Receiving respect and dignity
<b>Directorates</b>																
Environmental Protection	X				X				X							
Technical works	X	X	X										X			
Parks and Gardens	X	X	X							X						
City Planning		X											X			
Construction and Urbanization													X			
Support Services		X												X		
City Police	X											X				
License and Audit						X										
Sport			X													
Health		X		X				X	X		X					X
Culture and Social Works									X	X						X
Woman and Family				X	X		X	X	X	X	X		X	X	X	X
Media and Public Relations					X					X						X
Human Resources						X			X		X					X
IT						X			X							
BEYAS – Municipal Facilities			X							X						
General Secretariat					X					X						
Veterinary Works									X							
City Council					X					X						X

**Appendix 1. Matrix of Directorates and their functions to increase capabilities**