

Marking for Gender Equality: A Comparative Analysis of Gender Budgeting in Turkish Municipalities

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GENDER BUDGETING



- **Gender budgeting (GB)** is one of the major tools of feminist fiscal policy
- **GB should be integrated into all stages of the budget cycle, with a strong emphasis on gender equality.**
- **Methodological and data challenges**
 - Diverse approaches (Elson, 2006; Elson, 2025; Klaztzer et al. 2018)
 - New methodologies and conceptualizations (Addabbo, 2016; Gunluk-Senesen et al. 2015; 2017; Yucel et al. 2025)
- **Scales and Indices**

Alonso-Albarran et al.'s (2021) GB Index

OECD's GB Index, 2023

PEFA – GRPFM framework, 2020

Gender marker classifications used by international organizations

OECD DAC	<i>Three-point scale</i>	G0 / Not targeted – policies and programs do not target gender equality	G1 / Significant – gender equality is an important and deliberate objective but not the principal reason	G2 / Principal – gender equality is the main objective	N/A
UN	<i>Four-point scale</i>	GEM 0 - Not expected to contribute to gender equality and women's empowerment	GEM 1 - Limited contribution to gender equality and women's empowerment	GEM 2 - Significant contribution to gender equality and women's empowerment	GEM 3 - Gender equality and women's empowerment is the principal objective
World Bank Group	<i>Categorical</i> “gender tag” to measure “depth” of gender integration	(1) gender analysis and / or consultation on gender or gender-related issues; (2) specific actions to address the distinct needs of women and girls, or men and boys, or to positively affect gender gaps; (3) mechanisms to facilitate the monitoring and / or evaluation of gender impacts through the results framework.			

Sources: OECD (2016), UNSDG (2024), World Bank Group (2015)

Gender markers widely applied

- Ten OECD countries implemented gender tagging (2022)
 - **Third most used** across the examined eight tools of gender budgeting (OECD, 2023: 19).
- An example is Capo Verde (2018)
 - In a 2018 pilot, 80% of the projects in the State Budget was gender marked
 - New National Plan for Sustainable Development for the 2022-2026 period:
 - 26 out of 28 programs, 76 specific objectives and 260 outputs to address gender.

Gender marker analysis in Turkish municipalities

- GRB performance between 2020 and 2024
- Four selected Turkish municipalities
(Edirne, Eskişehir, Gaziantep and Kocaeli)
 - Accumulated experience and built institutional capacity for GRB since the 2000s.
 - Our previous research on these municipalities (Yücel et al. 2024; 2025)
 - Edirne, Eskişehir – ruled by social democrat opposition party (CHP)
 - Gaziantep, Kocaeli - ruled by conservative, right wing party (AKP)

Methodology and data

1. **Assessment criteria** for the budget cycle (Alonso-Albarran et al., 2021; Elson, 2003)

- Anchoring to SDGs and SDG 5

2. **GE markers** - a three-point scale (summary) ↓

G0 – Gender Blind: The policy either neglects gender impacts and ignores outcomes that lead to gender inequalities, or leaves gender roles, norms, and relations unaffected.

G1 – Gender Sensitive: Gender impacts are recognized but the policies have only partial positive impacts. Underlying structures of inequality remain intact.

G2 – Gender Positive / Transformative: Gender is explicitly integrated into policies, actions or institutions. Policies have notable or transformative impacts. Significant changes in power, income and other social inequalities are highly possible as underlying causes and societal, value-based or structural roots of unequal gender roles, power relations, and norms are challenged.

Methodology and data

3. Analysis of the strategic plans (2020–2024), performance programs, activity reports and LEAPs.

- 12-question evaluation matrix rated using the three-point scale gender marker
- collaborative assessment in gender marker approach
(as in UN institutions)
- Analysis of policy designs
- Analysis of budget allocations

Example of marking assessment – Edirne

EDİRNE	Gender blind/neutral	Gender sensitive	Gender positive/transformative	Marker decision
1. Is there an institutional structure in the municipality dedicated to gender equality?		There is an Equality Unit established in 2023 under the Directorate of Women and Family Services. The Directorate has its own Regulation on Duties and Working Procedures, but there is no separate regulation specific to the Equality Unit.	During the preparation of the 2024–2027 LEAP, regular meetings were held with internal and external stakeholders. The LEAP plan is publicly available. The 2023 and 2024 Activity Reports include information on the activities of the Equality Unit.	2
2. Do the municipality’s policy documents refer to GRB?		The 2020–2024 Strategic Plan, the 2024–2027 LEAP, and the 2023 and 2024 Activity Reports refer to GRB (Gender-Responsive Budgeting).	In the 2024–2027 LEAP, activities and methods related to GRB are defined. The 2023 and 2024 Activity Reports include only brief references such as: “to coordinate Gender-Responsive Budgeting (GRB) activities and to produce projects on GRB and gender equality.” However, no detailed explanation is provided. The 2020–2024 Strategic Plan notes the need for “training on GRB” and the Performance Programs state: “It is aimed to provide gender equality training to municipal staff, NGOs, and trainees receiving services from our centers in Edirne.”	2
...				
9. Does the municipality have gender equality-related programs and goals?		The 2020–2024 Strategic Plan includes the objective “ Implementing Gender Equality-Based Municipal Services, ” under which two targets are defined. (1 objective / total 15 objectives = 6.7%) — (2 targets / total 40 targets = 5%). Gender equality is not linked to other objectives in the plan; however, there is a Table for the Evaluation of Performance Results in the 2020–2024 Activity Reports.		1

Heat Map - Integrating gender equality in budget planning

	Edirne	Eskisehir	Gaziantep	Kocaeli
1. Is there an institutional structure in the municipality dedicated to gender equality?				
2. Do the municipality's policy documents refer to GRB?				
3. Is there a unit responsible for GRB?				
4. Do the municipality's documents include gender-disaggregated data? (including demographic data)				
5. Do the municipality's documents include gender-disaggregated data related to the institutional structure of the				
6. Is there a reference to the SDGs?				
7. Is there a reference to SDG No. 5 (Gender Equality)?				
8. Is there a gender statement in the municipality, including its gender equality-related goals? (Including LEAPs, protocols)				
9. Does the municipality have gender equality-related programs and goals?				
10. Are there performance indicators related to gender equality in the municipality?				
11. Is there a gender responsive municipality investment management?	na	na	na	na
12. Legislative scrutiny of gender impacts of the budget	na	na	na	na
Total Score (Min: 0 - Max: 20)	18.0	18.0	7.5	7.0
Average Score (Min: 0 - Max: 2)	1.8	1.8	0.8	0.7

Gender blind/neutral (G0)	Gender sensitive (G1)	Gender positive/transformative (G2)
0	1	2

Findings – Policy designs

- Eskişehir and Edirne’s budget designs are “potentially gender transformative” (G2).
- Those cities with LEAP (Eskişehir and Edirne) are marked with G2. LEAPs are road maps of gender equality and women’s empowerment.
- Gaziantep’s poor performance is surprising as the city has a history of engagement with gender equality projects with international partners, especially UN Women.
 - Despite institutional capacities, policies throughout the plans are designed without specific reference to gender equality.
- Kocaeli, similarly, is a pilot city in EqRB project (an extensive GRB initiative at the national level.)
 - Linkage to the project is poor.

Findings – Policy designs

- The absence of reference to SDGs and particularly the SDG 5 indicates the lack of global equality and development agenda reflected in the local urban policy framework.
 - Possibly, it is one of the reasons for the poor gender sensitivity of the program designs.
- Differences in the political affiliation of municipalities reveal a divide in their level of commitment to gender equality.
- Although all four municipalities are at the G1 level in Q9 (GE objectives and programs), they are clustered around few goals. GE is far from being mainstreamed across the entire budget.

Budget allocations

G2 Cities

	2020	2021	2022	2023	2024	2020-2024 (TOTAL)
EDİRNE						
Gender Equality Expenditures (thousand TL)	476	276	3,770	2,890	6,410	13,822
Total Budget (thousand TL)	381,823	618,054	794,909	1,809,527	2,700,000	6,304,313
Gender Equality Expenditures / Total Budget (%)	0.12%	0.04%	0.47%	0.16%	0.24%	0.22%
Growth Rate of Gender Equality Expenditures (%)		-42.0%	1265.9%	-23.3%	121.8%	
Growth Rate of the Budget (annual, %)		61.9%	28.6%	127.6%	49.2%	

	2020	2021	2022	2023	2024	2020-2024 (TOTAL)
ESKİŞEHİR						
Gender Equality Expenditures (thousand TL)	584	364	558	829	1,781	4,116
Total Budget (thousand TL)	1,100,000	1,365,000	1,662,000	4,012,000	8,860,000	16,999,000
Gender Equality Expenditures / Total Budget (%)	0.05%	0.03%	0.03%	0.02%	0.02%	0.02%
Growth Rate of Gender Equality Expenditures (%)		-37.7%	53.3%	48.6%	114.8%	
Growth Rate of the Budget (annual, %)		24.1%	21.8%	141.4%	120.8%	

G1 Cities

	2020	2021	2022	2023	2024	2020-2024 (TOTAL)
GAZİANTEP						
Gender Equality Expenditures (thousand TL)	1,470	1,225	9,230	10,710	10,970	33,605
Total Budget (thousand TL)	1,706,000	1,976,000	3,153,835	8,000,000	12,000,000	26,835,835
Gender Equality Expenditures / Total Budget (%)	0.09%	0.06%	0.29%	0.13%	0.09%	0.13%
Growth Rate of Gender Equality Expenditures (%)		-16.7%	653.5%	16.0%	2.4%	
Growth Rate of the Budget (annual, %)		15.8%	59.6%	153.7%	50.0%	

	2020	2021	2022	2023	2024	2020-2024 (TOTAL)
KOCAELİ						
Gender Equality Expenditures (thousand TL)	14,034	4,522	5,102	26,027	23,052	72,737
Total Budget (thousand TL)	2,775,000	3,400,000	6,500,000	23,000,000	32,000,000	67,675,000
Gender Equality Expenditures / Total Budget (%)	0.51%	0.13%	0.08%	0.11%	0.07%	0.11%
Growth Rate of Gender Equality Expenditures (%)		-67.8%	12.8%	410.1%	-11.4%	
Growth Rate of the Budget (annual, %)		22.5%	91.2%	253.8%	39.1%	

Gender Budget Allocations – Contrasting Results (2020-2024)

- A common finding across all municipalities is the insufficiency of resources.
 - Contradicting the fact that the policies set out in the municipal documents support gender equality and/or women's empowerment to varying degrees.
 - Expenditures ranged from 0.02 % (Eskişehir) to 0.22% (Edirne) within one municipal term.
- Eskişehir's low budget allocation is surprising, as being one of the G2 cities in planning and budget design.
- Edirne is the only provincial municipality among the four cities but has the highest expenditure share.
 - Larger municipalities face greater challenges in coordination and implementation.
 - GRB implemented easier in smaller-scale settings

Gender Budget Allocations– Contrasting Results (2020-2024)

- The annual budget growth rates in four municipalities from 2021 to 2024 reflect the inflationary pressures in Türkiye with very high rates of nominal growth.
- GE expenditures exhibit an **erratic growth**:
 - Contracted significantly in the pandemic year 2021 in all cities and then rebounded in 2022 with postponed expenditures
 - In the following years, they were volatile because of mainly one-off expenditures.
- GE expenditures clustered around opening of **nurseries, preventive health care and training programs for women**.
- The focus of expenditures on nurseries may be linked not only to local needs but also to **the political context**.
 - The success of social democratic municipalities in the 2019 elections
 - Social expenditures have become a field of competition across municipalities

Conclusions

- The four cities have accumulated experience and institutional capacity for GB since the 2000s. Even so, to what extent they can be regarded as flagships turns out to be questionable both in terms of implementation and sustainability.
 - the GB process has not been fully internalized.
- The austerity measures taken due to the recovery from the Covid era are often stated as a justification for less than intended spending in gender equality expenditures.
 - An alerting entry point recognized by feminist scholarship for long
- There emerge missing links between strategic plans, performance programs and LEAPs at the local level.
 - The root causes lie in the lacuna of legal enforcement mechanisms for auditing/monitoring

Conclusions

- Missing links are even deeper and more problematic between the central and local government policy design and implementation.
 - The longer-term national strategies, e.g. development plans, employment strategies and the like, macro-level policy statements are not translated into the local context, and vice versa.
- The recent global shift in central government policies from promoting women's empowerment and gender equality to emphasizing women's traditional roles also prevails in the Turkish case.
- Adoption of gender equality in budget processes is driven by multiple factors:
 - Legal enforcement, program ownership and learning from international experiences, building peer networks, voter competition, and, to a lesser degree, securing international funding play a role in Türkiye (Yücel et al., 2025).

Thank you for
listening

