

Budgeting for Equality: The Turkey's Experience

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Extended Abstract

Women are disadvantaged with reference to men, about in major economic, social, and political indicators of equality, but in several areas, such as education, differences are diminishing. The government budget is very important to eliminate this disadvantage between men and women. Today, many countries are working on this issue. The history of gender responsive budgeting is quite new. Gender responsive budgeting (GRB) approach, firstly began to applied in Australia in the mid-1980, is a practice to raise the statuses of women in the society. Gender budgeting has been defined as follows (Council of Europe, 2005: 10):

“Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures to promote gender equality.”

The gender responsive budgeting approach does not mean that budget policies differ according to gender. Gender responsive budgeting is an approach to budgeting that uses fiscal policy and administration to encourage gender equality and girls and women's development. The rationale for gender budgeting arises from recognition of the fact that government budgets affect men and women differently by way of the pattern of resource allocation. Gender responsive budgeting is an effective tool for achieving gender mainstreaming, to ensure that the benefits of development reach women as much as men. Gender mainstreaming is the (re)organization, growth, development and evaluation of policy processes, so that a gender equality perspective is incorporated in the planning, making and application processes of all mainstream policies, by the actors normally involved in policy-making.

The needs, preferences and priorities of women and men are different, but this fact is not considered in the design or implementation of macro policies. Therefore, these differences are not considered in the budget that covers the financial implications of macro policies. For this reason, the budget sometimes causes gender inequality (Şenesen, 2008: 2). Nowadays, this situation causes some problems in many countries, such as not being able to benefit from public services especially, not being able to participate in decision-making processes, and exposure to inequalities in various fields for women (Tepekule et al., 2016: 2319). To remove this inequality, policies for gender equality and empowerment of women should be implemented as the budget is being prepared. In addition, tariff structure, exemption and exception, etc., which are included in tax systems, applications in favour of women, and this problem will reduce. On the other hand, Gender responsive budgeting perspective on

taxation does not load taxes 50% on women and men. On the contrary, women and men are treated as individuals with certain rights in a tax system that is consistent with this understanding (Tüğen & Özen, 2008: 3).

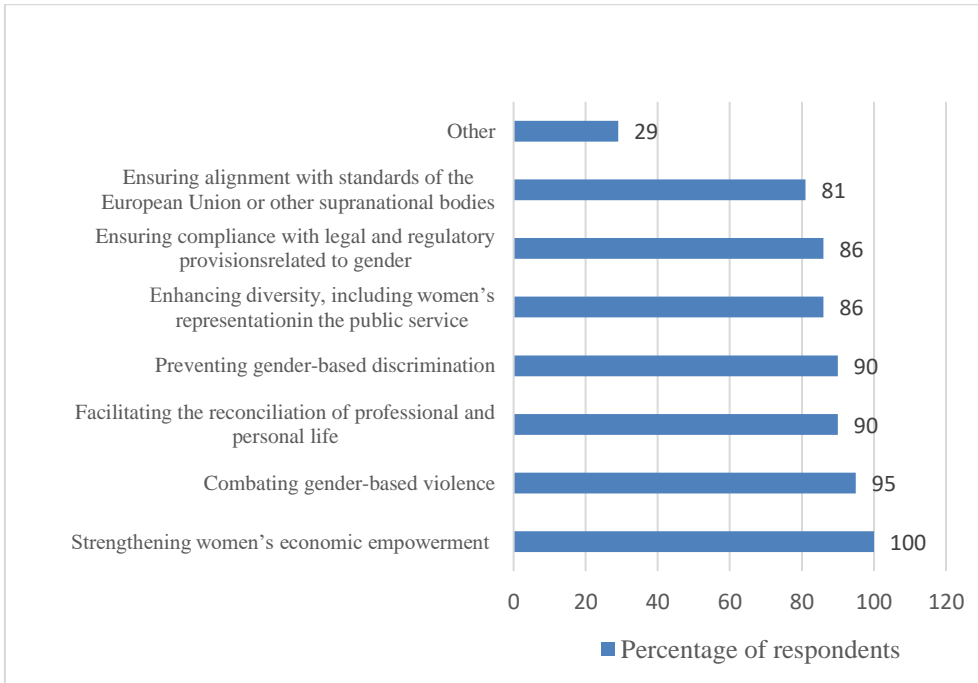
Achieving gender equality, and, so, empowering both women and men to the full contribute to society for more comprehensive and sustainable growth, demand a clear and inclusive vision of a gender-equal society braced by a sound strategic plan to realize specific goals and objectives. A vision expression on gender equality can activate the redefinition of more equitable social, political and economic roles for both genders to assure that every woman and man can maximize their potential. Such a vision can set new anticipations for the manner and behaviour of both men and women. In line with this vision, a strategic plan can be drawn up that ensures national gender equality.

Most OECD countries have enhanced strategies for gender equality. In accordance with the 2011 OECD Survey on National Gender Frameworks, Gender Public Policies and Leadership, these strategies mainly focus on (see Figure 1) (OECD, 2011):

- Strengthening women's economic empowerment;
- Combatting gender-based violence;
- Facilitating the reconciliation of professional and personal life;
- Preventing gender-based discrimination; and
- Enhancing diversity and compliance with gender equality laws and policies.

As shown in Figure 1, countries should begin to implement a policy that will strengthen women's economic empowerment. First, the budget should be an equitable budget. To achieve this, it is necessary to have strong institutionalized institutions.

Figure: 1
Thematic Focus of Gender Equality Strategies (2012) (%)

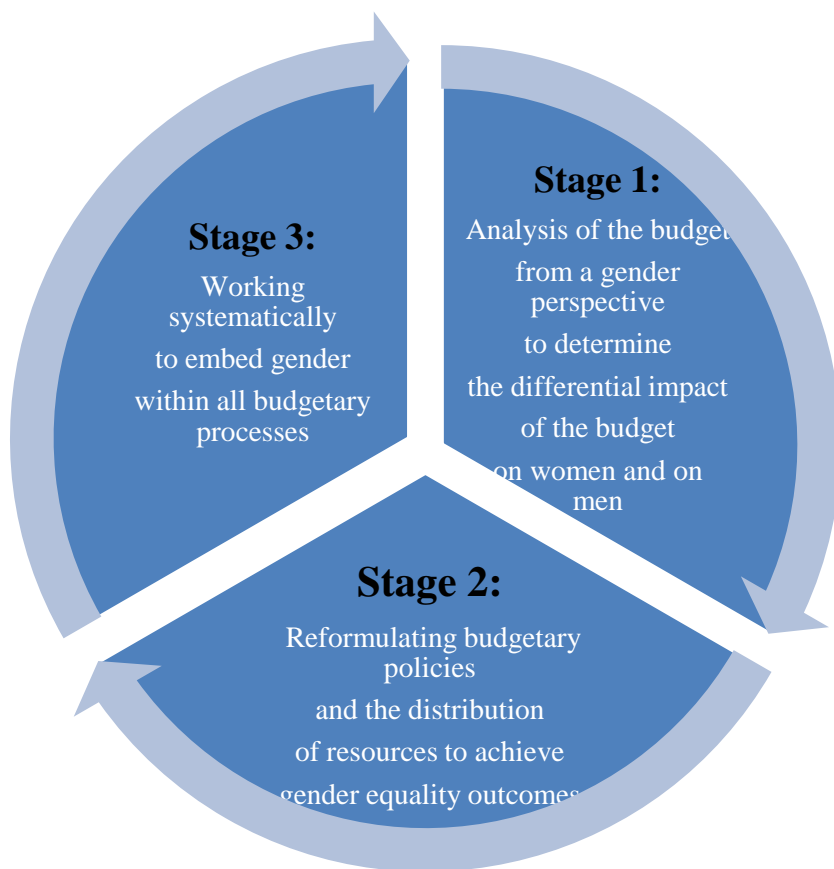


Source: OECD, 2011, *Survey on National Gender Frameworks, Gender Public Policies and Leadership*.

The economic and social position of women and men in society is different, and therefore the economic activities of the state or the municipality affect women and men in different ways. For this reason, gender budget analysis is not just an issue of interest to the budget; the budget is used as a starting point to understand the effects of broader policies. Therefore, GRB has many benefits. We can list these benefits as follows;

- Assure of gender equality
- Accomplish the objectives of women's rights
- More effective reduction of poverty
- Increase of accountability and transparency
- Increase of economic efficiency
- Providing good and democratic governance

Figure: 2
Stages of Gender Responsive Budgeting Process



Source: Quinn, 2009: 17.

The Gender responsive budgeting approach does not foresee a separate budget for women and aims to gain a gender equality perspective for the current budget priorities and the budget process. The question that needs to be asked is how much Turkey attaches importance to gender equality in the budgeting process. Turkey has put in place several institutional and legislative regulations on gender responsive budgeting. The issue of gender responsive budgeting was addressed in the Eighth Five-Year Development Plan “Women’s Participation in Society” Specialization Commission Report. However, it is not possible to see the gender responsive budgeting approach within the budget system of our country. On the other hand, it is possible to observe gender responsive budgeting implementations by both in the central and local governments in the services implemented and in the

projects put into practice. In accordance with the law numbered 6111, many regulations related to gender responsive budgeting have been made. These arrangements are as follows (Örücü & Bakırtaş, 2012: 472-475);

- Right of leave of female worker who gave birth early
- Arrangements for the night duty of a female officer who will give birth or giving birth to
- Female officer-breast-feeding permission
- Being insured for women who are doing business that is continuous and profitable
- Incentive for Employers who employing women workers

As a result, some applications and legal arrangements have been started to eliminate gender inequality in terms of workload and wages in Turkey. Regulations are in place to ensure that women pass to from informal economy to formal economy. In addition, tax incentives are being implemented in Turkey to ensure women's participation in the workforce. It has been seen that the expansion of the Public Financial Management and Control Law No. 5018, which was enacted within the scope of the legal regulations in the EU harmonization process in Turkey, is very important in the budgeting process. It can be said that thanks to these developments, there is a possibility of gender responsive budgeting in Turkey and favourable conditions in this meaning.

In this study, an undertake has been made to examine the existing literature on Gender responsive budgeting, survey some experiences worldwide with gender responsive budgeting and make suggestion for the success of gender responsive budgeting. Besides, it will provide information about the current situation in Turkey regarding gender budgeting and will focus on the level of implementation of this understanding in Turkey.

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