

# **Assessing Gender-Responsive Public Financial Management in Türkiye:**

## **A GRPFM-Based Analysis (2014–2024)\***

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### **Abstract**

This study examines the institutional development of gender-responsive budgeting (GRB) in Türkiye between 2014 and 2024 using the Gender Responsive Public Financial Management (GRPFM) framework developed by PEFA. While GRB discussions in Türkiye date back to 2008, structural steps emerged in the 10th Development Plan (2014–2018) and continue in the 12th Development Plan (2024–2028), which calls for integrating equal opportunities for women and men into planning and policy processes. Despite these references, Türkiye has not yet been assessed using the GRPFM methodology, a globally recognized but non-binding tool evaluating gender responsiveness in public financial systems across nine dimensions. This study addresses that gap, focusing on three underdeveloped areas—GRPFM-1, GRPFM-7, and GRPFM-8—to analyze how fiscal policies link to macro-level gender outcomes. The analysis draws on data from published policy documents to evaluate whether Türkiye’s evolving GRB practices meaningfully connect public finance and gender equality goals.

**Keywords: Gender-Responsive Budgeting in Türkiye, Gender Responsive Public Financial Management, Macroeconomic Policy and Gender**

### **Introduction**

While each country has its own budgetary dynamics, a persistent challenge remains: the failure to bring together knowledge on gender inequalities and the information and management capacity of public finance systems. The gap between the objectives set in planning and budgeting regulations and the actual outcomes often reflects the inability to conduct impact

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\*Draft Version

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assessments covering the entire budget cycle—from planning to auditing and evaluation. Integrating equality objectives into all elements of the service delivery process and across planning and budgeting documents constitutes the building blocks of gender-responsive budgeting (GRB) (Elson, 2002: 18).

In this context, performance indicators that strengthen the link between plans and budgets emerge as a key tool. Equality objectives are expected to be embedded holistically in strategic plans rather than being confined to a separate equality action plan. In other words, monitoring progress toward gender equality in budgeting depends on institutions clearly defining key performance indicators in both multi-year budget plans and annual budget programs (Klatzer et al., 2018: 140).

Building on these considerations, this study investigates the institutional development of gender-responsive budgeting (GRB) in Türkiye from 2014 to 2024 through the lens of the Gender Responsive Public Financial Management (GRPFM) framework developed by PEFA (Public Expenditure and Financial Accountability). Türkiye was classified by the OECD in 2022 as a country where gender budgeting is at the “introduced” stage, indicating that gender considerations have begun to be integrated into budget documentation and that some structural steps have been taken (OECD, 2023). However, debates on GRB in Türkiye date back to 2008, when it was first introduced at the central government level through the 2008–2013 National Action Plan for Gender Equality prepared by the General Directorate on the Status of Women (KSGM). The following development strategy, the 10th Development Plan (2014–2018), explicitly stated that awareness would be raised and pilot practices would be implemented regarding GRB (Yakar-Önal, 2021: 9–21).

Although the 12th Development Plan (2024–2028) does not explicitly refer to “gender equality”, it maintains the objective of “ensuring equal opportunities for women and men and empowering women,” emphasizing that this principle will be integrated into all planning, policy design, and implementation processes. Given that development plans in Türkiye are binding strategic documents for public institutions, the continued reference to gender-responsive budgeting reflects a commitment—though evolving in language—over more than a decade.

The GRPFM framework, released in 2020, offers a comprehensive, non-binding methodology for assessing gender responsiveness in public financial systems across nine dimensions at the central government level. While the framework does not impose sanctions, it has become a

globally recognized standard for monitoring gender mainstreaming in fiscal governance. Despite this, Türkiye has not yet been evaluated using the GRPFM criteria.

This study fills that gap by systematically applying the GRPFM tool to analyze Türkiye's institutional progress in gender-responsive budgeting. Emphasis is placed on three underdeveloped dimensions: GRPFM-1 (Gender Impact Analysis of Budget Policy Proposals), GRPFM-7 (Gender-Responsive Reporting), and GRPFM-8 (Assessment of Gender Impacts of Service Delivery). These components are vital for linking fiscal policy decisions to macro-level gender outcomes.

The study draws on data from published policy documents to analyze Türkiye's evolving gender-responsive budgeting (GRB) practices and assesses the extent to which these practices align fiscal policy with gender equality goals. It also examines whether a meaningful link has been established between macroeconomic policy and gender equality in the Turkish context. Regular monitoring and evaluation of strategic plans allow for the timely review of progress toward long-term objectives and the adoption of additional measures when necessary. Therefore, integrating a gender equality perspective into the monitoring and evaluation stages—as in all phases of strategic planning—is critical for the institutionalization of gender-responsive budgeting.

## **Budget System and Public Financial Management Reforms**

The most critical milestone was the enactment of Law No. 5018 on Public Financial Management and Control in 2003, which introduced performance-based budgeting to strengthen medium- and long-term planning in the public sector.

Under this framework, institutions are required to prepare strategic plans consistent with higher-level policy documents, translating these into annual performance programs to link budgets with strategic objectives. At the end of each fiscal year, institutions prepare activity reports to ensure accountability for all implemented activities.

Article 9 of Law No. 5018 mandates that strategic plans be developed through participatory methods, defining each institution's mission, vision, strategic goals, measurable targets, and performance indicators, while ensuring mechanisms for monitoring and evaluation. The Strategic Planning Guide for Public Administrations (Version 3.1), updated on 2 November 2021, provides the procedural framework for this process. Although the guide does not present

a systematic approach to gender mainstreaming, many examples focus on women-related objectives, enhancing their visibility in planning processes.

Strategic plans cover five-year periods, while annual performance programs operationalize these plans, detailing activities, resource allocations, and performance indicators. Institutions collect and analyze data to monitor budgets, plans, and programs, publishing the results in annual activity reports. These indicators form the basis for performance audits, ensuring accountability and transparency in budget implementation (Law No. 5018, Art. 9).

This transformation laid the groundwork for program-based budgeting, with preparatory work beginning in 2012. The 11th Development Plan (2019–2023) emphasized strengthening the link between planning, programming, budgeting, implementation, monitoring, and evaluation, and the reform was implemented with Presidential Decree No. 67 (2019) starting from the 2021 central government budget (Presidency of Strategy and Budget, 2020). By integrating performance-based program budgeting with a medium- and long-term programmatic structure, the reform institutionalized strategic planning in public finance management.

Under Law No. 5018 (Art. 9), the main policy documents guiding the budget process include the Development Plan, Presidential Program, Medium-Term Program, Presidential Annual Program, and Strategic Plans. Central government institutions prepare their budget proposals and performance programs in line with the Budget Call and the Budget Preparation Guide issued by the Presidency of Strategy and Budget (SBB). The guide sets out budget principles, procedures, templates, and coding systems in detail.

The 2020 Program Budget Guide further included sectoral, regional, and thematic strategy documents among the key policy references for preparing strategic plans and performance programs. Documents such as the Women's Empowerment Strategy and Action Plan (2018–2023), the National Action Plan on Combating Violence Against Women IV (2021–2025), and the National Employment Strategy (2014–2023) introduce policy measures directly linked to gender-responsive budgeting.

Similarly, the 2022–2024 Budget Preparation Guide set out the principles, templates, and coding rules for preparing budgets and performance programs, including limited references to gender-responsive budgeting (GRB), though these remain at an initial stage rather than being fully integrated.

The transition to program-based budgeting has also created opportunities for gender-responsive budgeting (GRB). Of the 69 budget programs introduced under this system, 67 focus on policy areas, while the remaining two cover support and administrative functions. Among the policy programs, one is dedicated to Women's Empowerment, enabling the monitoring of budget allocations and gender equality outcomes. Moreover, higher-level policy documents increasingly emphasize the use of sex-disaggregated data and the assessment of gender impacts in expenditure programs, thereby strengthening policy coherence.

Nevertheless, persistent gaps in coherence across budget documents and the dominance of output over outcome indicators continue to limit the reforms' effectiveness in achieving program objectives, posing similar challenges for gender-responsive planning and budgeting.

## **PEFA GENERAL ASSESMENT**

A set of criteria has been developed by organizations such as the OECD, PEFA, UNDP, the Asian Development Bank, and the World Bank to assess public financial management and expenditure from a gender equality perspective. These indicators enable the assessment of both external aid and national budget spending from a gender equality perspective. While international frameworks are generally aligned, the Asian Development Bank, UNDP, and the World Bank focus primarily on their external aid projects, whereas the others concentrate on public financial management processes (Günlük-Şenesen, Karababa, 2025: 20).

The Public Expenditure and Financial Accountability (PEFA) program was established by the Council of Europe, the IMF, the World Bank, and several European governments. Although it does not have legally binding power, the PEFA (2020) – Gender Responsive Public Financial Management framework serves as the most important international reference for monitoring the gender responsiveness of public financial systems. Initially designed for central governments, PEFA (2020) also provides guidance for local administrations and consists of three main stages:

1. **Awareness and Analysis:** Identifying gender inequalities, strengthening institutional capacity, and utilizing sex-disaggregated data.
2. **Accountability:** Integrating gender equality initiatives into the entire budget cycle and ensuring transparency and accountability.

3. **Change and Mainstreaming:** Making budgets and policies gender-responsive and monitoring and evaluating the impact of allocation changes.

PEFA has identified nine indicators for assessing the public financial management system from a gender equality perspective:

Indicators	Dimensions
<b>GRPFM–1</b> Gender impact analysis of budget policy proposals	<b>GRPFM–1.1</b> Gender impact analysis of expenditure policy proposals <b>GRPFM–1.2</b> Gender impact analysis of revenue policy proposals
<b>GRPFM–2</b> Gender responsive public investment management	<b>GRPFM–2.1</b> Gender responsive public investment management
<b>GRPFM–3</b> Gender responsive budget circular	<b>GRPFM–3.1</b> Gender responsive budget circular
<b>GRPFM–4</b> Gender responsive budget proposal documentation	<b>GRPFM–4.1</b> Gender responsive budget proposal documentation
<b>GRPFM–5</b> Sex-disaggregated performance information for service delivery	<b>GRPFM–5.1</b> Sex-disaggregated performance plans for service delivery <b>GRPFM–5.2</b> Sex-disaggregated performance achieved for service delivery
<b>GRPFM–6</b> Tracking budget expenditure for gender equality	<b>GRPFM–6.1</b> Tracking budget expenditure for gender equality
<b>GRPFM–7</b> Gender responsive reporting	<b>GRPFM–7.1</b> Gender responsive reporting
<b>GRPFM–8</b> Evaluation of gender impacts of service delivery	<b>GRPFM–8.1</b> Evaluation of gender impacts of service delivery
<b>GRPFM–9</b> Legislative scrutiny of gender impacts of the budget	<b>GRPFM–9.1</b> Gender-responsive legislative scrutiny of budgets <b>GRPFM–9.2</b> Gender responsive legislative scrutiny of audit reports

While all indicators are analyzed in this study, particular emphasis is placed on the linkages among GRPFM–1, GRPFM–7, and GRPFM–8.

GRPFM–1 requires the ex ante assessment of the gender impacts of budget policy proposals. This is critical for measuring progress between the initial situation, the intended outputs, and the actual outcomes.

In contrast, GRPFM–7 is an ex post indicator that measures the extent to which governments prepare and publish annual reports containing information on gender-related expenditures and

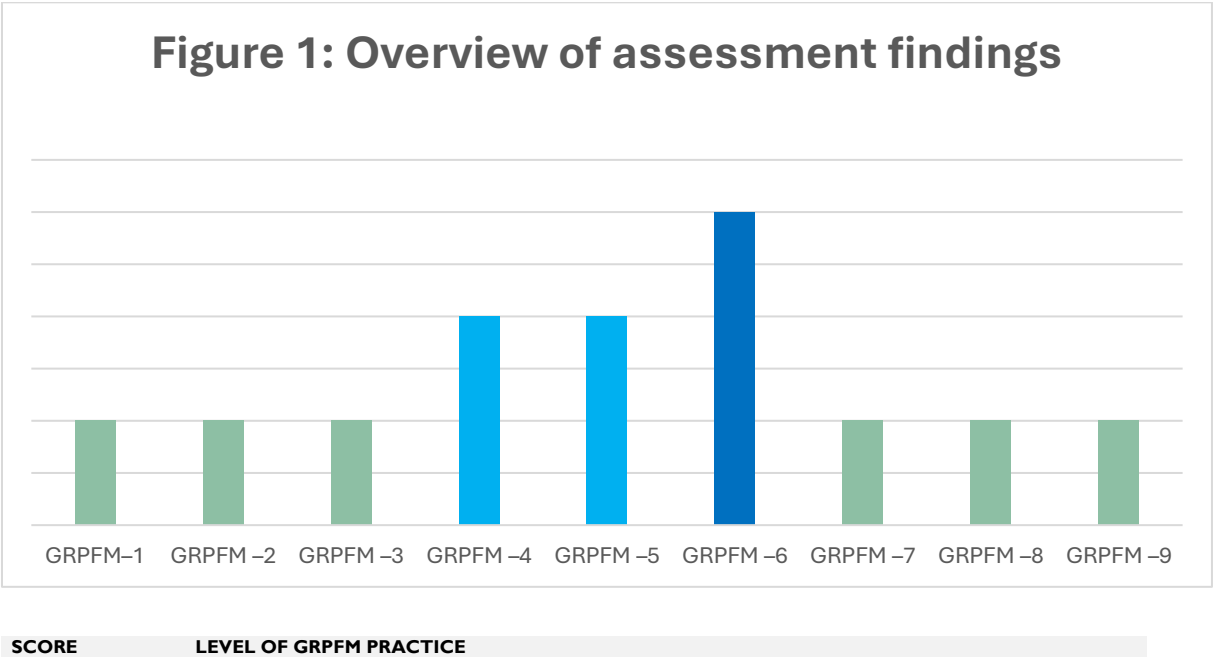
the gender equality impacts of budget policies. Although the format and presentation of such reports vary across countries, they are generally expected to include:

- i) assessments of gender equality outcomes,
- ii) data on gender-related expenditures,
- iii) analyses of the implementation of budget policies and their gender impacts, and
- iv) sex-disaggregated employment data within the budget framework.

GRPFM–8 evaluates the extent to which independent assessments of the efficiency and effectiveness of public services incorporate gender impacts. This indicator highlights the role of ex post evaluations of public services in providing feedback for improving service design and addressing unintended consequences.

Moreover, GRPFM–5 measures the availability of sex-disaggregated performance data on service delivery and serves as a key data source for Indicator 8. While Türkiye has made significant progress in developing Indicator 5, systematic preparations for Indicators 1, 7, and 8 have yet to be undertaken. Therefore, it is critically important to address macroeconomic expectations and achieved results in a holistic manner in both ex ante and ex post assessments and to strengthen the linkages among these indicators.

The assessment results for PEFA’s gender-responsive public financial management indicators are summarized as follows and presented in Figure 1.



<b>A</b>	Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.
<b>B</b>	Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.
<b>C</b>	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.
<b>D</b>	Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.

The findings show that there is existing capacity for integrating the gender dimension into budget proposal documents (GRPFM–4) and for tracking expenditures related to gender equality (GRPFM–6). However, no systematic initiative exists for consolidating and reporting these efforts. The provision of sex-disaggregated performance data (GRPFM–5) has seen moderate progress, whereas gender impact analyses of budget policies (GRPFM–1), public investments (GRPFM–2), budget circulars (GRPFM–3), reporting (GRPFM–7), evaluation of service delivery impacts (GRPFM–8), and legislative scrutiny (GRPFM–9) remain areas with limited advancement. These results indicate that while some capacity exists in budget documentation and expenditure tracking, ex ante analyses, reporting, and oversight mechanisms require significant strengthening.

## **GRPFM-1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS**

GRPFM–1 assesses whether gender impact analyses of expenditure and revenue policies are integrated into public financial management. The objective is to make visible, at the early stages of policy design, the differentiated effects of budget decisions on women and men.

Although the 2024–2028 Development Plan includes measures and policies under the heading of strategic management in the public sector to conduct regulatory impact analyses in the formulation of budgets and policies, concepts such as women and gender are not explicitly addressed under this heading. According to the Regulatory Impact Analysis Guide, Version 1.1 (February 2023), each regulation may be assessed within three categories of impact: economic, social, and environmental. Gender equality between women and men is addressed only under the social impact analysis section. However, no further explanation or reference to this issue is provided in other sections of the Guide (Strategy and Budget Presidency, 2023: 17).

In the 2022–2024 Budget Preparation Guide, a revision introduced in 2023 included a paragraph on gender-responsive budgeting that also makes reference to impact analysis. The guide notes that “programs will be designed according to the needs of the target group, as the target group is a key factor influencing the priority of public services. Selecting the right target group ensures alignment between societal expectations and the services provided. Services targeting children



and women, due to their high social sensitivity and policy priority, may be addressed under separate budget programs” (Strategy and Budget Presidency, 2023: 17).

Furthermore, the guide highlights the importance of including indicators for monitoring gender equality when setting performance indicators for general-purpose programs. The following paragraph emphasizes that such indicators can contribute both to enhancing effectiveness in achieving gender equality and to integrating gender-responsive budgeting approaches into the budgetary process, thereby supporting gender impact assessments (Strategy and Budget Presidency, 2023: 120). These provisions were also retained in the 2025–2027 Budget Preparation Guide (Strategy and Budget Presidency, 2024).

In Türkiye, although there is an existing framework for conducting gender impact analyses of budget policy proposals related to expenditures, such analyses have not been implemented in practice. For revenue policy proposals, even the institutional or methodological infrastructure for such analyses is lacking.

The 10th Development Plan (2014–2018), under Measure 257, explicitly stated that awareness on gender-responsive budgeting would be raised and pilot applications would be developed. However, the Budget Preparation Guide did not include any provisions or principles related to gender equality at that time.

In the 2023–2025 Medium-Term Program, only two measures concerning women were introduced, without any accompanying background studies or impact analyses. The 2024–2026 Medium-Term Program expanded the scope of measures related to women, yet it still lacked forward-looking analyses. This assessment equally applies to the 2025–2027 Medium-Term Program. Although the Medium-Term Programs included measures on women under the heading of employment, they did not address the potential implications of women’s employment for income taxation or the social security system.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
<b>GRPFM–1 Gender impact analysis of budget policy proposals (M1)</b>		<b>D</b>
<b>GRPFM–1.1 Gender impact analysis of expenditure policy proposals</b>	Although the Budget Preparation Guide does not provide a direct directive for conducting ex-ante impact analyses, it contains an implicit reference in this regard. The Regulatory Impact Analysis Guide further notes that social impact analysis may encompass assessments related to gender equality. It is important to underline, however, that Article 5 of Law No. 5018 explicitly refers only to social impact analysis in general terms, without making any direct reference to gender equality. In line with the program	D

	budgeting principle, preliminary cost-benefit analyses can be carried out across alternative programs, sub-programs, and activities. Accordingly, while the legal and procedural framework formally allows for the inclusion of gender equality considerations within broader social impact analyses, the practical implementation of ex-ante gender impact analyses of expenditures remains largely absent.	
<b>GRPFM-1.2 Gender impact analysis of revenue policy proposals</b>	For public revenues, even the limited traces that exist for expenditures are entirely absent. For instance, while the Medium-Term Programs include measures related to women primarily under the heading of employment, they do not address how the employment generated would contribute to income tax potential or to the social security system.	D

Source: Regulatory Impact Assessment Guide, 2023, Budget Preparation Guide (2022–2024)

Within the Women’s Empowerment Program, certain expenditure items can be monitored; however, no ex-ante impact analysis has been conducted for these expenditures. These expenditure items can be tracked through the performance programs of the two responsible institutions, namely the Ministry of Family and Social Services and the Ministry of Treasury and Finance. Moreover, beyond the Women’s Empowerment Program, expenditures linked to gender-responsive indicators can also be monitored at the program level through the performance programs of the relevant ministries. At the level of activities and strategic objectives, monitoring of expenditures is carried out through the strategic plans of the spending institutions. Under the program classification framework, when expenditures specifically targeting women are consolidated under the Women’s Empowerment Program, the change in the proposed budget expenditure for 2024 compared to 2023 is presented in the table below. According to the 2024 Performance Program of the Ministry of Family and Social Services, the share allocated to the Women’s Empowerment Program within the ministry’s total budget is approximately 0.68%, while in the 2024 budget of the Ministry of Treasury and Finance, the corresponding share is 0.02%.

**Table GRPFM-1.1 Gender impact analysis of expenditure policy proposals**

Key changes in expenditure policy	The amount allocated to expenditure policy change [TL] for 2024	As a % of key changes in expenditure policy	Gender analysis (Y/N)	impact included
Services for Women Exposed to Violence	1.830.763.000	161	N	
Services for the Prevention and Monitoring of Violence	906.011.000	183	N	
Planning and Coordination of Services for Women	164.039.000	199,5	N	
Budget Share Allocated for Assistance to Women Whose Husbands Have Passed Away	916.335.000	(-) 6	N	
<b>Total/Coverage</b>	<b>3.817.148.000</b>	<b>77</b>	<b>N</b>	

Source: Ministry of Family and Social Services 2024 Performance Program, Ministry of Treasury and Finance 2024 Performance Program

In conjunction with the above assessment, it was considered more appropriate to also examine the change in the share of the Women's Empowerment Program within the total budgets of the respective institutions to provide a more comprehensive evaluation. The share allocated by the Ministry of Family and Social Services to the Women's Empowerment Program within its total budget increased by approximately 23.5% from 2023 to 2024. By contrast, the share allocated under the responsibility of the Ministry of Treasury and Finance for the Support for Widowed Women activity, which falls under the Women's Empowerment Program, decreased by 56.2% over the same period. It should be noted, however, that the Support for Widowed Women activity is classified under a different expenditure program, namely Combating Poverty and Social Assistance, in the Performance Program of the Ministry of Family and Social Services.

## **GRPFM-2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT**

In the 2014–2016 Investment Program Preparation Guide, under the section on sectoral priorities, it was stated that priority would be given to projects aimed at empowering women within the scope of social inclusion and to Social Service Center projects designed in line with regional needs. However, in the project analysis methods, under the heading Socio-Cultural Analysis, the terms participation and gender impact were merely mentioned in parentheses without further elaboration on how these aspects should be addressed.

By contrast, the 2024–2026 Investment Program Preparation Guide introduced provisions under the General Principles section to ensure both the prioritization and mainstreaming of gender equality in public investment projects. These provisions can be summarized as follows:

- Under General Principles, investment projects are to be prepared in line with higher-level policy documents and national/international agreements, adopting a gender-responsive budgeting approach to promote inclusive growth and social welfare, with priority given to projects advancing gender equality.
- Under Other Provisions, public investment projects for the 2024–2026 period are to be planned and implemented in ways that contribute to the empowerment of women in society.
- Priority is to be given to projects supporting the labor market participation and integration of disadvantaged groups, including women, youth, and migrants.

- In the Other Public Services and Social Inclusion sector, priority is to be assigned to projects promoting the equal and active participation of older persons and persons with disabilities in society, as well as projects aimed at empowering children, youth, and women, and to social service institutions and youth center projects designed according to regional needs.
- The Feasibility Study format in the guide requires that, under the section Project Target Group, the benefits and harms of the project for affected social groups be analyzed separately for women, girls, older persons, and persons with disabilities.
- Moreover, the Regulatory Impact Analysis Guide (2023) explicitly refers to social impact analysis, and the Investment Program Preparation Guide specifies that, when analyzing a project's social impacts, the results of the gender equality analysis should be included under the section Project Impacts in the Feasibility Study format.

In the 2025–2027 Investment Program Preparation Guide, these principles have been maintained, with an additional requirement introduced for investment projects proposed in the education, health, employment, and social inclusion sectors. A sensitivity assessment table has been developed to ensure increased attention to women, older persons, youth, children, and persons with disabilities. Projects scoring below 50% in this assessment are required to explain.

Projects are expected to contribute across eight dimensions (pp. 3–69):

- The project contributes to achieving the targets in the Development Plan for women, children, youth, older persons, and persons with disabilities.
- Civil society organizations (CSOs) working on issues concerning women, children, youth, older persons, and persons with disabilities participate in the design, implementation, and review processes of the project.
- The project supports the enhanced participation of women, children, youth, older persons, and persons with disabilities in social life and the improvement of their living conditions.
- The project contributes to gender-responsive budgeting.
- Upon completion, the project provides data to enable social impact analysis.
- The project helps mitigate negative impacts of climate change.
- The project contributes to the twin transition (green and digital transformation).
- The project supports equal opportunities for women, children, youth, older persons, and persons with disabilities.

However, while the 2024–2026 and 2025–2027 Investment Programs require economic analyses and environmental impact assessments for all projects, social impact analyses are

mandated only for projects with non-monetizable social impacts. Moreover, the investment programs do not include any information on whether such analyses have been conducted or on their results. As stipulated in the Investment Program Preparation Guide, projects in the field of social inclusion are particularly expected to undergo social impact analyses.

Within the GRPFM framework, the second dimension, Gender Responsive Public Investment Management, assesses the extent to which governments consider gender impacts in the economic analyses of major public investment projects. This indicator measures the degree to which gender considerations are integrated into the feasibility or pre-feasibility studies of large investment projects (PEFA, 2020: 48–50). Large investment projects are defined as those with a total investment cost equivalent to at least 1% of the annual budget, among the ten largest projects, or public–private partnership projects.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
GRPFM–2 Gender responsive public investment management (M1)		D
GRPFM–2.1 Gender responsive investment management	For the 2024 fiscal year, no analysis on gender impacts has been published for any major investment project. Within the national guidelines, the Project Proposal Application for investment projects requires the provision of information on gender aspects only for social projects. Nevertheless, the Feasibility Study Format expects, albeit in a limited manner, the inclusion of gender analysis under the sections Target Group and Project Impacts.	D

Source: 2024-2026 Investment Program Preparation Guide

By the end of 2024, expenditures on social projects constituted only a small share of total investment expenditures according to the 2025 Investment Program, which reports cumulative project expenditures for 2024. Out of a total investment expenditure of 3,527,160,580,590 TL, only 105,339,665,622 TL—approximately 3%—was allocated to social projects (2025 Investment Program, Strategy and Budget Presidency, 2025: 3).<sup>2</sup>.

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### GRPFM–3 GENDER RESPONSIVE BUDGET CIRCULAR

This indicator assesses the extent to which gender equality considerations are incorporated into government budget circulars. Budget circulars are expected to require budgetary units to justify the potential impacts of expenditure proposals on women and men, to use sex-disaggregated data, and to report on the outcomes.

In Türkiye, the Central Government Budget Implementation Circulars issued between 2011 and 2025 have not included any provisions on gender-responsive budgeting (GRB). The 2021 Strategic Planning Guide for Public Administrations introduced examples of gender-related indicators and risk–prevention measures for women but did not provide a binding framework for GRB. In contrast, the 12th Development Plan went beyond the awareness-raising goal set out in the 10th Development Plan by calling for the integration of gender-responsive budgeting practices into the budgetary process. The 11th Development Plan, however, did not include any such provision.

Since 2014, Medium-Term Programs have limited gender-related measures primarily to the field of employment. The most concrete steps toward GRB have been taken with the 2024–2026 Budget Preparation Guide and the Investment Program Preparation Guide. The 2024–2026 Budget Preparation Guide not only outlined the Women’s Empowerment Program but also emphasized the importance of identifying indicators to measure gender equality in public services and integrating them into performance indicators.

Nevertheless, gaps remain concerning how these indicators should be linked to targets and how results should be monitored within the framework of strategic planning. Still, the designation of one out of 67 expenditure programs as the Women’s Empowerment Program provides an opportunity for conducting impact analyses at the sub-program and activity levels and linking them to output and outcome indicators, although this is not yet a mandatory requirement in practice.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2024
<b>GRPFM–3 Gender responsive budget circular (M1)</b>		<b>D</b>
<b>GRPFM–3.1 Gender responsive budget circular</b>	As of 2021, Türkiye has implemented a performance-based program budgeting system which, as the name suggests, requires performance information for each program. In the Budget Preparation Guide, these indicators consist of both key (outcome) and performance indicators. When one of the 67 budget programs is designated as the Women’s Empowerment Program, it becomes possible to state that gender-responsive performance information and expenditure analysis are conducted for at least a portion of the budget. Furthermore, there is no requirement for preparing an annual gender budget statement to accompany budget proposals alongside the expenditure framework. The	D

	Budget Preparation Guide contains only non-binding recommendations regarding the use of performance-based indicators.	
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**Data source:** Budget Preparation Guide (2022–2024), Strategic Planning Guide for Public Administrations (Version 3.1, 2021)

### GRPFM–3.1 Gender responsive budget circular

Circular for budget year	Requirement to provide justification or planned results for the effects on men and women or on gender equality (Y/N)		Requirement to include sex-disaggregated data in budget proposals (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)	
2024	N	N	Y

**Data source:** Budget Preparation Guide (2022–2024),

Despite many positive developments in the budget circular, the score of D was assigned based on the Supplementary Framework explanations, the Georgia GRPFM 2022 assessment, and the example from Rwanda presented in the Supplementary Framework. In the case of Georgia, the Program Budget Methodology recommends that all spending units define at least one gender-related performance indicator for each program or sub-program, especially when the program/sub-program is gender-sensitive. Nevertheless, Georgia still received a D rating in the assessment.

Similarly, the Rwanda example provided in GRPFM (PEFA, 2020: 55) shows that, as of the 2010/2011 fiscal year, all ministries and regions are required to prepare an annual gender budget statement to be submitted alongside the institution’s Medium-Term Expenditure Framework as well as an annual implementation report on the gender budget statement at the end of each fiscal year. Both requirements are mandated by the Organic Budget Law on State Finances and Property.

### GRPFM–4 GRB PROPOSAL DOCUMENTATION

GRPFM-4 evaluates the extent to which the government’s budget proposal documentation incorporates additional information on gender priorities and budgetary measures aimed at promoting gender equality. Specifically, gender-responsive budget documentation is expected to include:

- i) an overview of government priorities for improving gender equality;
- ii) details of budget measures designed to advance gender equality; and
- iii) assessments of the impact of budget policies on gender equality (PEFA, 2020).

In Türkiye, the budget process begins with strategic plans, followed by performance programs, both of which must align with higher-level policy documents such as the Development Plans, Medium-Term Programs (MTPs), and the Presidency's annual programs and strategic plans, as stipulated in Law No. 5018, Article 9.

The preparation of the 12th Development Plan (2024–2028) illustrates the increasing institutionalization of gender-sensitive policy priorities. Initiated by a circular in June 2022, this process involved 54 Specialization Commissions and 26 Working Groups, with participants from the public sector, private sector, academia, and civil society, all coordinated by the Presidency of Strategy and Budget (SBB). Notably, the Commission on Women's Role in Development brought together around 90 participants and produced a comprehensive report on gender inequalities and policy measures. As a result, the 12th Development Plan incorporated 30 policy measures under the axes Stable Growth, Strong Economy and Qualified People, Strong Family, Healthy Society, one of which explicitly calls for the mainstreaming of gender-responsive budgeting (Günlük-Şenesen & Karababa, 2025: 37–41). Eleven of these measures (563.5., 706.5., 727.1., 728.3., 728.4., 728.5., 728.6., 729.1., 729.3., 729.4., 750.9.) were subsequently renewed in the 2024 Presidential Annual Program, addressing areas such as social security and financing, health, education, labor market participation and decision-making, social and cultural inclusion, and combating violence against women.

Another key policy document guiding budget allocations is the 2024–2026 Medium-Term Program (MTP), which defines macroeconomic policies, targets, budget forecasts, fiscal balances, borrowing requirements, and expenditure ceilings for public institutions. The MTP allocates resources in line with gender equality objectives, identifying four priority reform areas specifically targeting women. As noted in previous GRPFM assessments, both the Budget Preparation Guide and the Investment Program Preparation Guide provide strong recommendations for gender-responsive public financial management practices.

These policy priorities are operationalized through strategic plans and performance programs at the institutional level. For instance, the Ministry of Labor and Social Security integrated eight gender-related employment measures from the 12th Development Plan into its strategic plan, linked them to performance indicators, and allocated the required five-year budget estimates. Nevertheless, determining the total volume of gender-responsive expenditures requires a detailed review of individual institutional budget documents, as no separate gender budget statement or comprehensive impact assessment is produced at the aggregate level.



On the revenue side of gender-responsive budgeting, no policy measures or analytical frameworks currently exist, limiting the comprehensiveness of gender analyses within budget documentation.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
GRPFM–4 Gender responsive budget proposal documentation (M1)		C
GRPFM–4.1 Gender responsive budget proposal documentation	Development Plans, Medium-Term Programs, and Presidency’s Annual Programs set gender equality priorities for budgeting, but their incorporation into strategic plans is not mandatory. These priorities are operationalized mainly through strategic plans and performance programs, while activity reports provide a basis for limited ex-post gender impact analysis.	c

Source: Budget Preparation Guide (2022-2024), Development Plan 2024-2028, *Medium-Term Program* 2024-2026

Table GRPFM–4.1 Gender responsive budget proposal documentation

Budget proposal for budget year	An overview of government policy priorities for improving gender equality (Y/N)	Details of budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)
2024	Y	Y	N

**Data source:** 12th Development Plan (2024–2028), 2024–2026 MTP (OVP), 2024 Presidential Annual Program, Spending Agencies’ Strategic Plans

**GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY**

This indicator assesses the extent to which the executive’s budget proposal, supporting documentation, and in-year or end-year reports include sex-disaggregated performance information for service delivery programs. It consists of two dimensions and applies the M2 (averaging) method for aggregating scores. Integrating sex-disaggregated data into government budgeting systems facilitates discussions on the impacts of services on men and women, including subgroups, and supports evidence-based policymaking to promote gender equality. In Türkiye, strategic plans follow a hierarchy of strategies, objectives, targets, and activities, with the achievement of targets measured through performance indicators. According to the Strategic Planning Guide for Public Administrations (2021: 47), performance indicators must cover both quantity and time dimensions and are classified into input, output, outcome, quality, and efficiency indicators. Performance programs typically align with strategic plans, using similar indicators to link programs to strategic goals and objectives.

Rather than isolating a single indicator, evaluating them collectively provides a more consistent measure of progress. Excessive focus on outputs risks overlooking ultimate goals, while

focusing solely on outcomes weakens the link between outputs and outcomes (Sharp, 2003: 59). Achieving equality objectives efficiently therefore requires the combined use of cost data with output, outcome, and quality indicators. However, most indicators in strategic plans and performance programs remain output-oriented, and the same holds true for sex-disaggregated indicators.

Nevertheless, recent initiatives, particularly the Gender-Responsive Planning and Budgeting Project (2022–2024) led by the Ministry of Family and Social Services with the Presidency of Strategy and Budget as co-beneficiary, have raised awareness and increased the use of gender-sensitive indicators by 67%. To assess the use of sex-disaggregated indicators across ministries, 2024 performance programs were reviewed, while progress toward achieving indicator targets was measured using 2024 activity reports.

In the 2024 Performance Program of the Ministry of Family and Social Services, the number of women placed in employment through women’s shelters serves as an example of an outcome indicator; the target was only partially achieved at 97.09%. However, the target for the number of women benefiting from vocational training programs was not achieved, while many other targets expressed in terms of the number of women reached were either met or exceeded.

Although the Ministry of Justice has no sex-disaggregated performance indicators, its 2024–2028 Strategic Plan includes a direct gender equality objective: “Objective H 6.2: Applications Related to Women’s Rights in the Justice System Will Be Improved, and the Access of Female Victims of Violence to Justice Will Be Strengthened.” The budget allocation for this objective is 0.0026%.

While the Ministry of Education and the Ministry of Labor and Social Security (the latter being more gender-responsive than the former) carry out activities related to gender equality, sex-disaggregated performance indicators are not used in these programs. The Ministry of Youth and Sports includes an outcome indicator in its 2024 performance program, namely the proportion of female athletes participating in international competitions.

The Ministry of Culture does not include sex-disaggregated indicators, but its strategic plan incorporates Objective 3.4: Implementing projects to strengthen the role of women, youth, and disadvantaged groups in social and cultural life.

The Ministry of Health collects sex-disaggregated data for breast cancer screenings, but cervical cancer screenings are not included among performance indicators, nor are colorectal cancer screenings broken down by sex. Moreover, prostate cancer screenings are entirely absent from the performance program.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCOR E
<b>GRPFM–5 Sex-disaggregated performance information for service delivery (M2)</b>		<b>C</b>
<b>GRPFM–5.1 Gender-responsive performance plans for service delivery</b>	Some sex-disaggregated data, mostly in the form of output indicators, are included in the strategic plans and performance programs of service-delivery ministries. As noted earlier, the presentation of these indicators has been incorporated into the Budget Preparation Guides since 2023.	<b>C</b>
<b>GRPFM–5.2 Sex-disaggregated performance achieved for service delivery</b>	At the end of the fiscal year, institutions evaluate through activity reports the percentage of targets achieved at the level of strategic objectives, goals, activities, programs, and sub-programs. These reports also track the percentage of planned expenditures actually realized. Furthermore, the assessment of gender-responsive activities and their associated performance indicators, as outlined in strategic plans and performance programs during the planning period, can also be obtained from these documents.	<b>C</b>

Source: Budget Preparation Guide (2022–2024), 2024 Performance Programs of Ministries, Activity Reports

Table GRPFM–5 Sex-disaggregated performance information for service delivery

Name of service delivery ministry	Percentag e of service delivery ministries	GRPFM–5.1 Gender-responsive performance plans for service delivery		GRPFM–5.2 Sex-disaggregated performance achieved for service delivery	
		Sex-disaggregated data on planned outputs (Y/N)	Sex-disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N)	Sex-disaggregated data on actual outcomes achieved (Y/N)
Ministry of Family and Social Services (69/16)	23,20	Y(15)	Y(1)	Y	Y(1)
Ministry of Justice (53/1)	1,9	Y(1)	N	Y	N
Ministry of National Education (99/5)	5	Y(1)	Y(4)	Y	Y(4)
Ministry of Labor and Social Security (34)	0	N	N	N	N
Ministry of Environment, Urbanization and Climate Change (64)	0	N	N	N	N
Ministry of Foreign Affairs (38)	0	N	N	N	N
Ministry of Energy and Natural Resources (30)	0	N	N	N	N
Ministry of Youth and Sports (41/5)	12,20	Y(4)	Y(1)	Y	Y(1)
Ministry of Treasury and Finance (36/1)	2,8	Y(1)	N	Y	N
Ministry of Interior (35)	0	N	N	N	N
Ministry of Culture and Tourism (62)	0	N	N	N	N

Ministry of National Defense (4)	0	N	N	N	N
Ministry of Health (20/1)	5	Y(1)	N	Y	N
Ministry of Industry and Technology (44)	0	N	N	N	N
Ministry of Agriculture and Forestry (114/2)	1,75	Y(2)	N	Y	N
Ministry of Trade (76/2)	2,6	Y(2)	N	Y	N
Ministry of Transport and Infrastructure (75)	0	N	N	N	N
<b>Total (894)</b>	<b>%3,7</b>	<b>% 3</b>	<b>%0,7</b>	<b>% 3</b>	<b>%0,7</b>

**Data Source:** 2024 Performance Programs of Ministries

## GRPFM-6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

This indicator measures the government's capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes. It has one dimension and emphasizes that tracking expenditure in line with the budget proposal is essential for governance and accountability, ensuring that resources are used for their intended purposes.

With the introduction of the performance-based program budgeting system in 2021, one of the 67 newly created programs was the Women's Empowerment Program. However, the Budget Preparation Guide also recommends implementing gender-responsive activities under other programs and measuring their success through sex-disaggregated output and outcome indicators.

Expenditure for the Women's Empowerment Program is published in the Citizen's Budget Guide issued by the Presidency of Strategy and Budget, which also assesses year-on-year changes in this spending. Nevertheless, the program's share within the total public budget is not reported. Moreover, while gender-responsive expenditures outside the Women's Empowerment Program can be tracked through strategic plans, performance programs, and activity reports of the responsible institutions, the Citizen's Budget Guide provides no summary information on these expenditures.

The Women's Empowerment Program itself has two subprograms: Combating Discrimination and Violence Against Women and Improving Women's Social Status and Ensuring Equal Opportunities. In the Ministry of Family and Social Services' budget, the first subprogram accounts for 0.639%, while the second accounts for only 0.038%, suggesting that the program is not among the ministry's top budgetary priorities (Günlük-Şenesen & Karababa, 2025: 87).

Furthermore, there is no expenditure tagging system to classify all budget spending by its impact on gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
<b>GRPFM–6 Tracking budget expenditure for gender equality (M1)</b>		<b>B</b>
<b>GRPFM–6.1 Tracking budget expenditure for gender equality</b>	Expenditures under the Women’s Empowerment Program can be tracked, with resource allocation determined during the planning period. However, no ex-post analysis is conducted by the government. Allocations for gender-responsive activities can be identified in the strategic plans of institutions, while the percentage of these allocations actually spent can be monitored through the activity reports of the respective spending agencies.	B

Source: Strategic Plans of Public Institutions (2024–2028), Performance Programs (2024)

## GRPFM–7 GENDER RESPONSIVE REPORTING

This indicator assesses whether the government publishes annual reports on gender-related expenditure and the impact of budget policies on gender equality. Such reports are expected to include: i) gender equality outcomes; ii) expenditure data; iii) assessments of policy implementation and impacts; and iv) sex-disaggregated employment data for central government.

As noted earlier, gender-responsive expenditures and indicators can be monitored through the strategic plans, performance programs, and activity reports of ministries and public institutions. Moreover, the Citizen’s Budget Guide provides some information on the Women’s Empowerment Program. However, there is no standalone report dedicated to accountability for gender-responsive expenditures.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
<b>GRPFM–7 Gender responsive reporting (M1)</b>		<b>D</b>
<b>GRPFM–7.1 Gender responsive reporting</b>	The Citizen’s Budget Guide includes only a brief section on the Women’s Empowerment Program. At the end of each fiscal year, institutions prepare activity reports as part of their accountability obligations, covering the implementation of all strategic objectives and budget programs. However, no separate report is prepared that consolidates activities, expenditures, or performance indicators related to gender equality.	D

Source: Presidency of Strategy and Budget

### Table GRPFM–7.1 Gender responsive reporting

<b>Annual report includes the following information:</b>
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Report(s) for budget year	Report on gender equality outcomes (Y/N)	Data on gender-related expenditure (Y/N)	Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)	Sex-disaggregated data on budgetary central government employment (Y/N)
2024	N	N	N	N

**Data source:** All reports published by the Presidency of Strategy and Budget have been reviewed.

## GRPFM-8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. It has one dimension, recognizing that ex post assessments of gender impacts provide essential feedback for the initial design of services as well as for addressing any unintended consequences affecting women, men, and different subgroups.

Under the program-based budgeting framework, Article 7(b) of the Regulation on Procedures and Principles for Strategic Plans, Performance Programs, and Activity Reports Prepared by Public Administrations, updated by the Presidency of Strategy and Budget on April 22, 2021, requires that strategic plans be organized to cover the entire strategic management cycle, including performance programs and activity reports with monitoring and evaluation processes. The integration of strategic public objectives with budget programs and documents is expected to ensure the effective and efficient use of public resources.

In this context, it is possible to conduct gender impact assessments of all services provided under budget programs at the end of the fiscal year, as part of activity reports. Furthermore, Article 4(g) of Law No. 5018 on Public Financial Management and Control states: “It is essential to carry out cost-benefit, cost-effectiveness, and other necessary economic and social analyses in the production of goods and services and in meeting the needs of public administrations in line with the principles of economic and social efficiency.” This provision provides a legal basis for conducting gender impact analyses by addressing the different needs of women and men in public service delivery.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCORE
<b>GRPFM-8 Evaluation of gender impacts of service delivery (M1)</b>		<b>D</b>
<b>GRPFM-8.1 Evaluation of gender impacts of service delivery</b>	The existing budget system and its components are suitable for conducting gender impact assessments of public services; however, such practices have not yet been implemented. At the end of each fiscal year, every public institution preparing a strategic plan evaluates the services provided during that year in its activity report. If a service has been designed with a gender-	<b>D</b>

	responsive perspective, its assessment would naturally be included in the report. Nevertheless, a systematic review of all public services through a gender equality lens is not yet in place.	
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Source: Kamu İdarelerince Hazırlanacak Stratejik Planlar ve Performans Programları ile Faaliyet Raporlarına İlişkin Usul ve Esaslar Hakkında Yönetmelik\_2021

## GRPFM-9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

This indicator measures the extent to which the legislature’s budget and audit scrutiny includes a review of whether government policies equally benefit men and women by ensuring the allocation of sufficient funds. It has two dimensions and applies the M2 (averaging) method for aggregating scores. The indicator recognizes that including gender impacts in the legislature’s review of budget proposals promotes inclusive participation in policymaking and ensures that both men’s and women’s priorities are reflected in government programs and services.

According to Article 11 of the Constitution of the Republic of Türkiye, “The provisions of the Constitution are the fundamental legal rules binding the legislative, executive, and judicial organs, administrative authorities, and other institutions and individuals. Laws cannot be in conflict with the Constitution.” Therefore, legal regulations must comply with the Constitution’s principle of equality. The budget system determines the procedures for achieving policy objectives. Pursuant to Article 16 of Law No. 5018, guidelines are published to inform public administrations about the procedures and principles governing the preparation of budget documents. For central government institutions, these guidelines are issued by the Presidency of Strategy and Budget as annexes to the Budget Call.

Although the upper policy documents and the Budget Preparation Guide include provisions and recommendations related to gender equality, there is no legal regulation requiring the legislature to review budget proposals from a gender perspective. Only opposition party members have occasionally initiated parliamentary discussions on this issue.

The Committee on Equal Opportunities for Women and Men of the Grand National Assembly of Türkiye (GNAT), established in 2009, included recommendations on gender-responsive budgeting (GRB) in its reports starting in 2010. While the 10th Development Plan (2014–2018) emphasized GRB awareness and pilot practices, the 11th Development Plan did not address this topic. Following the committee’s declining activity after 2015, even the 2020 Budget Rationale stopped using the term “gender equality” (Yakar-Önal, 2021: 21–22).

Under Article 68 of Law No. 5018, the Court of Accounts (Sayıştay) audits the financial activities, decisions, and transactions of public administrations within the framework of accountability and reports its findings to the GNAT. External audits cover the accuracy and

legality of financial statements, the efficient, economic, and effective use of public resources, and the performance evaluation of activities. In March 2021, the Court of Accounts prepared a guideline to develop a systematic process for thematic audits, aligned with legal regulations, international auditing standards, institutional policies, and the Sustainable Development Goals (SDGs). The guideline notes that thematic audits may examine issues such as environment, justice (equality), and ethics, but it makes no explicit reference to gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[2024] SCOR E
<b>GRPFM–9 Legislative scrutiny of gender impacts of the budget (M2)</b>		<b>D</b>
<b>GRPFM–9.1 Gender-responsive legislative scrutiny of budgets</b>	In recent years, the Grand National Assembly of Türkiye (GNAT) has not conducted any reviews of the gender impacts of public service programs during the budget scrutiny process. Although the Committee on Equal Opportunities for Women and Men (KEFEK) referred to the need for gender-responsive budgeting (GRB) in its reports between 2010 and 2015, no comprehensive studies similar to Gender Analysis Reports have been prepared or published in Türkiye. Moreover, the absence of any reference to gender equality in the 2020 Budget Rationale and KEFEK’s limited activity after 2015 have further weakened parliamentary oversight on gender-responsive budgeting.	D
<b>GRPFM–9.2 Gender-responsive legislative scrutiny of audit reports</b>	The accuracy and legality of financial statements are verified, and the efficient, economic, and effective use of public resources as well as the performance of activities are evaluated; however, they are not subject to any audit from a gender equality perspective.	D

Source: Law No. 5018, Turkish Court of Accounts, Thematic Audit Guide (2021)

Ensuring that the recommendations and measures section, which evaluates the results achieved during the fiscal year and sets out the roadmap for the future, is developed through gender-sensitive participatory mechanisms would contribute to the GRB process. Particularly in cases where results cannot always be measured by quantitative indicators, basing evaluations, recommendations, and measures on reports prepared through workshops, conferences, and similar events involving civil society organizations, professional chambers, and academics would help align impact assessments more closely with everyday realities.

## **Integrating Ex-Ante and Ex-Post Impact Analyses with Reporting for Gender-Responsive Macroeconomic Policy**



Fiscal policies and labor market regulations have significant gender impacts on growth, productivity, and employment. Public spending on social infrastructure and reducing gender wage gaps have the potential to ease women's unpaid care burden, close gender gaps in employment, and increase productivity (Onaran et al., 2022). These findings highlight the need for ex ante gender impact assessments in fiscal policymaking to ensure that gender equality objectives are systematically considered from the outset.

The Regulation on the Procedures and Principles for Legislative Drafting (2022) defines regulatory impact assessment as a preliminary evaluation of the effects of draft laws and presidential decrees on the budget, legislation, economy, society, and relevant stakeholders. While this definition implicitly covers all citizens, the lack of explicit reference to gender analysis risks treating public policies as gender-neutral. Explicitly defining gender impact analysis in the regulation and including methodological guidance in the Regulatory Impact Assessment Manual would strengthen GRPFM practices.

The Regulatory Impact Assessment Manual outlines principles, analytical methods, and reporting requirements for assessing the impacts of draft legislation. Expanding its coverage of gender equality analysis within social impact assessments and providing practical examples would enable ex ante gender analysis of fiscal policies. The manual should emphasize the use of sex-disaggregated data, incorporate gender-sensitive indicators in each method, and highlight that stakeholders include both women and men.

The performance-based program budgeting system introduced in 2021 provides important opportunities for gender analysis. Budget programs group activities and resources by policy objectives, enabling analysis of how spending affects gender equality outcomes and facilitating the identification of the most effective interventions.

The availability of sex-disaggregated data is critical for conducting gender impact analysis and strengthening evidence-based policymaking. Where national data are lacking, subnational or qualitative data—such as expert analyses, stakeholder consultations, or surveys—can be used. Indicators should cover inputs, outputs, outcomes, costs, and quality measures, all disaggregated by gender, to allow for comprehensive evaluation of gender equality objectives. Integrating gender analysis into strategic planning processes—such as institutional reviews, legal and policy analyses, program evaluations, stakeholder consultations, PESTLE and SWOT analyses—would ensure that gender equality becomes a core dimension of fiscal planning and reporting. Similarly, gender-responsive reporting (GRPFM-7) and independent ex post evaluations (GRPFM-8) can provide continuous feedback on whether fiscal policies achieve both economic and gender equality objectives.

Finally, independent audit institutions, such as the Court of Accounts, play a crucial role in assessing fiscal performance. Embedding gender-sensitive impact analysis into performance audits would close the loop in the gender-responsive budgeting cycle, ensuring accountability and alignment with international standards and the Sustainable Development Goals (SDGs).

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## GRPFM ANNEX 1: SUMMARY OF INDICATORS

PEFA GRPFM INDICATOR		SCORING METHOD	DIMENSION RATINGS		OVERALL RATING
			1	2	
GRPFM–1	Gender impact analysis of budget policy proposals	M1	D	D	D
GRPFM –2	Gender responsive public investment management	M1	D		D
GRPFM –3	Gender responsive budget circular	M1	D		D
GRPFM –4	Gender responsive budget proposal documentation	M1	B		B
GRPFM –5	Sex-disaggregated performance information	M2	C	C	C
GRPFM –6	Tracking budget expenditure for gender equality	M1	B		B
GRPFM –7	Gender responsive reporting	M1	D		D
GRPFM –8	Evaluation of gender impacts of service delivery	M1	D		D
GRPFM –9	Legislative scrutiny of gender impacts of the budget	M2	D	D	D

## GRPFM ANNEX 2: SOURCES OF INFORMATION

List of sources of information used to extract evidence for scoring indicators

Indicators	Evidence
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GRPFM-1 Gender impact analysis of budget policy proposals	Düzenleyici Etki Analizi Rehberi, 2023, Bütçe Hazırlama Rehberi (2022-2024)
GRPFM-2 Gender responsive public investment management	2024-2026 yılı yatırım program hazırlama rehberi
GRPFM-3 Gender responsive budget circular	Bütçe Hazırlama Rehberi (2022-2024), Kamu İdareleri İçin Stratejik Planlama Kılavuzu (Sürüm 3.1, 2021)
GRPFM-4 Gender responsive budget proposal documentation	Bütçe Hazırlama Rehberi (2022-2024), Kalkınma Planı 2024-2028, Orta Vadeli Programlar 2024-2026
GRPFM-5 Sex-disaggregated performance information for service delivery	Bakanlıkların 2024 Performans Programları, Faaliyet Raporları
GRPFM-6 Tracking budget expenditure for gender equality	Kamu Kurumlarının Stratejik Planları (2024-2028), Performans Programları (2024)
GRPFM-7 Gender responsive reporting	Strateji ve Bütçe Başkanlığı
GRPFM-8 Evaluation of gender impacts of service delivery	Strateji ve Bütçe Başkanlığı, Kamu Kurumlarının Faaliyet Raporları
GRPFM-9 Legislative scrutiny of gender impacts of the budget	5018 Sayılı Kanun, T.C. Sayıştay Başkanlığı. (2021). Konu denetimi rehberi