

LEVERAGING THE EUROPEAN CHARTER FOR ADVANCING GENDER
EQUALITY IN MUNICIPAL POLICIES AND BUDGETS

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**LEVERAGING THE EUROPEAN CHARTER FOR ADVANCING GENDER
EQUALITY IN MUNICIPAL POLICIES AND BUDGETS**

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ABSTRACT

This thesis investigates whether the European Charter for Equality of Women and Men in Local Life (CEMR Charter) functions as an effective leverage mechanism for advancing gender equality in municipal policies and budgets. As a policy framework designed specifically for local governments, the Charter not only promotes the integration of gender equality into all areas of governance but also explicitly calls for corresponding budget allocations. Furthermore, it lays the institutional groundwork for implementing gender-responsive budgeting (GRB) by aligning equality commitments with financial planning.

The study adopts a two-stage research design. In the first stage, ten Turkish municipalities that have signed the CEMR Charter were assessed through a document analysis of their strategic plans, performance programs, and annual reports. This evaluation focused on how clearly CEMR criteria and GRB principles were reflected in official policy texts. In the second stage, five municipalities with relatively stronger institutional alignment were selected for deeper analysis, focusing on whether gender-related goals were supported by actual budget allocations and tracked through implementation.

Findings show that in municipalities that have signed the Charter, the discourse on gender equality appears to be more visible, while budgetary transformations remain limited. The gap between commitments and concrete financial implementation varies across municipalities and is influenced by political orientation, institutional capacity, and the consistency of local governance practices. The results suggest that for the CEMR Charter to fully function as a transformative tool, stronger institutional monitoring mechanisms and systematic GRB integration are essential.

Keywords: CEMR Charter; Gender-Responsive Budgeting; Gender Equality; Local Governance; Municipal Policy

ÖZ

Bu tez, Avrupa Yerel Yaşamda Kadın ve Erkek Eşitliği Şartı'nın (CEMR Şartı) belediye politikaları ve bütçelerinde toplumsal cinsiyet eşitliğini ilerletmede etkili bir kaldıraç mekanizması olarak işlev görüp görmediğini incelemektedir. Yerel yönetimlere özel olarak tasarlanmış bir politika çerçevesi olarak Şart, toplumsal cinsiyet eşitliğinin yönetişimin tüm alanlarına entegre edilmesini teşvik etmekle kalmayıp, aynı zamanda bu hedefler doğrultusunda bütçe tahsislerini açıkça talep etmektedir. Ayrıca, eşitlik taahhütleri ile mali planlamayı uyumlu hale getirerek toplumsal cinsiyete duyarlı bütçeleme (TCDB) uygulanması için kurumsal bir altyapı sunmaktadır.

Çalışma iki aşamalı bir araştırma tasarımı benimsemektedir. İlk aşamada, Türkiye'de CEMR Şartı'nı imzalamış on belediyenin stratejik planları, performans programları ve faaliyet raporları belge analizi yoluyla değerlendirilmiştir. Bu değerlendirme, CEMR kriterleri ile TCDB ilkelerinin resmi politika belgelerine ne ölçüde yansıtıldığını incelemiştir. İkinci aşamada ise, kurumsal uyumu daha güçlü görülen beş belediye derinlemesine analize tabi tutulmuştur. Bu aşama, toplumsal cinsiyetle ilgili hedeflerin bütçelerle ne ölçüde desteklendiğini ve uygulamada izlenip izlenmediğini değerlendirmeye odaklanmıştır.

Bulgular, Şart'ı imzalayan belediyelerde toplumsal cinsiyet eşitliği söyleminin daha belirgin olduğu ancak bütçesel dönüşümlerin sınırlı kaldığını ortaya koymaktadır. Taahhütler ile somut mali uygulamalar arasındaki boşluk, belediyeden belediyeye farklılık göstermekte olup; bu fark, siyasi yönelim, kurumsal kapasite ve yerel yönetim uygulamalarının tutarlılığı gibi etkenlerden etkilenmektedir. Sonuçlar, CEMR Şartı'nın dönüştürücü bir araç olarak işlevsellik kazanabilmesi için daha güçlü kurumsal izleme mekanizmalarına ve TCDB'nin sistematik entegrasyonuna ihtiyaç duyulduğunu ortaya koymaktadır.

Anahtar Kelimeler: CEMR Şartı; Toplumsal Cinsiyete Duyarlı Bütçeleme; Toplumsal Cinsiyet Eşitliği; Yerel Yönetişim; Belediye Politikası

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ABBREVIATIONS

CEMR: Council of European Municipalities and Regions

GRB: Gender-Responsive Budgeting

NGO: Non-Governmental Organization

SDG: Sustainable Development Goals



INTRODUCTION

In recent years, international and regional frameworks have increasingly shaped how local governments engage with gender equality. At the global level, Sustainable Development Goal 5 (SDG 5) emphasizes the need for inclusive and gender-responsive institutions, and GRB is increasingly recognized as a key tool to help achieve this goal by ensuring that public resources support gender equality. However, these frameworks often remain abstract unless they are translated into concrete commitments at the local level.

This thesis examines the European Charter for Gender Equality in Local Life (CEMR Charter) within this framework. Unlike more comprehensive frameworks, the CEMR Charter is specifically designed for local governments, providing a structured political and institutional roadmap to integrate gender equality into municipal governance. It goes beyond embracing equality as a core value, calling on signatory municipalities to integrate this commitment into policy planning, service delivery and budgeting processes. In order to align policy priorities with resource allocation, GRB is an effective mechanism for implementing the CEMR commitments.

These frameworks help explain how broader gender equality goals can take shape in local policy and practice. While global goals such as SDG 5 provide a general vision for institutionalizing gender equality at the local level, the CEMR Charter transforms this vision into concrete principles and commitments for local governments. It makes clear that equality cannot be achieved by policies alone — it must be supported by the allocation of real resources. This study examines how municipalities in Türkiye shape gender-responsive budgeting (GRB) practices in line with the principles presented by the European Charter on Equality between Women and Men in Local Life (CEMR); analyzes whether CEMR acts as a strategic lever in advancing GRB and how this situation is reflected in measurable policy commitments and corresponding budgetary allocations.

Despite the increasing interest in gender equality at the local level, the literature on how municipalities in Türkiye implement these commitments in practice is still limited. Most

existing studies focus on the ex-ante analysis of gender-responsive budgeting (GRB). Because little is known about the outcomes and impact of gender budgeting, there are even fewer studies on the concurrent and ex-post stages of GRB (Polzer, Nolte, & Seiwald, 2023). This thesis uses both ex-ante analysis and ex-post analysis to question the impacts and outcomes. Although many municipalities in Türkiye have signed the CEMR Charter, there is still a lack of systematic analysis on how this commitment influences their budgeting processes and whether they allocate resources in line with the Charter's criteria. Unlike previous studies, this research offers a systematic, two-stage analysis that links policy discourse with budgetary outputs, using the CEMR Charter as a guiding framework.

To explore this gap, the research was designed in two stages. First, ten CEMR-signatory municipalities (Adana, Antalya, Bursa, Denizli, Giresun, İzmir, Kars, Nevşehir, Ordu, Trabzon) were reviewed to assess how gender equality principles were reflected in their planning and institutional structures. From this group, five (Adana, Antalya, Bursa, Kars, Ordu) were selected for in-depth analysis as they demonstrated stronger institutional alignment at first stage. The second stage focused on how these municipalities aligned their gender commitments with budgeting practices to assess the inclusion of gender-related activities in planning documents, the allocation of corresponding budgets, and the extent to which those budgets were actually spent and documented.

Municipalities design gender-related policies according to their specific local needs and challenges. For this reason, the municipalities selected for this thesis—among those that have signed the CEMR Charter—reflect a range of geographic (municipalities from the eastern, southern, and western regions of Türkiye), demographic (population size), and political contexts (municipalities governed by different political parties such as the AKP, CHP, and HDP). These differences were also taken into account when conducting the municipality-level analysis throughout the thesis.

The findings reveal that while some municipalities have begun to incorporate gender equality goals into their strategic and institutional planning, the alignment between these commitments and actual budgetary allocations remains limited and often inconsistent.

These findings raise important questions about the effectiveness of equality frameworks that are not backed by concrete financial commitments.

The rest of the thesis is structured as follows: Section 2 reviews the relevant literature and presents the conceptual theoretical framework; within this framework, gender inequality, GRB approaches and the institutional significance of the CEMR Charter are discussed. Section 3 presents the methods and data sources used in the analysis. Section 4 presents the empirical findings and discussions on sample municipalities; and the 5th section shares a summary of the findings, Section 6 is the final section providing the conclusion, contributions to the literature and policy recommendations.

CONCEPTUAL AND THEORETICAL FRAMEWORK

2.1. Gender Inequality: A Global and a Persistent Phenomenon

Gender inequality has long been recognized in scholarly literature as a persistent and multidimensional issue that affects individuals, institutions, and overall national development. It not only constrains access to basic rights and freedoms but also shapes broader structures of socioeconomic development, welfare provision, and governance (Sen, 2001). As Amartya Sen emphasizes, inequality should not be seen only as a lack of material resources, but also as a limitation on people's ability to make choices and live the lives they value. This framework situates gender inequality as a fundamental structural issue, evident in women's persistent underrepresentation in education, healthcare, the labor market, and decision-making processes. This conceptual foundation is critical for understanding how gender disparities become institutionalized within public systems (Inhetveen, 1999), particularly in local governments where policy implementation and resource distribution directly shape lived experiences (Park, 2014). As this thesis focuses on the role of municipalities in translating gender equality principles into concrete policies and budgetary actions, establishing this broader normative framework is essential.

From an economic standpoint, gender inequality imposes significant constraints on both individual freedoms and macroeconomic performance. Sweetman argues that structural inequalities—especially those linked to gender roles and expectations—directly hinder economic growth by limiting women's participation in productive activities (Sweetman, 2002). Extensive research highlights how labor market discrimination, occupational segregation, wage disparities, and the unequal distribution of unpaid care work deepen gendered disadvantages (André, 2023; Blackburn, 2002). These barriers contribute to a misallocation of human capital and lower overall economic efficiency. Women's limited access to formal employment, credit, property rights, and education further perpetuates cycles of economic dependency and vulnerability (Gornick, 1999; Elson, 1999; England, 2005). To understand how inequality persists, it is essential to analyze these embedded

structural obstacles, which not only constrain individual agency but also weaken collective socioeconomic resilience (Anthony, 2023). In the context of municipal governance, these structural constraints are often reproduced or challenged through service provision, employment policies, and the allocation of public resources (Sharp & Broomhill, 2013). Therefore, it becomes essential to assess whether local authorities—especially those formally committed to gender equality—have developed mechanisms to recognize and counteract these systemic barriers through inclusive budgeting and institutional design (Peletz, 2019).

Despite growing female participation in education, income inequality between men and women remains pervasive across countries. On average, women earn less than men in nearly all income brackets (International Labor Organization, 2024) and in OECD countries, the gender wage gap currently stands at 11.9%, meaning the median full-time working woman earns significantly less than her male counterpart (OECD, 2023). Ponthieux attributes much of this gap not to educational differences but to intra-household dynamics, parenthood, and women's unpaid domestic labor (Ponthieux, 2015). Their findings also show that the wage gap has endured over the past two decades, even as women have made gains in educational attainment. These findings show that economic disparities are rooted less in individual human capital and more in systemic gender norms and caregiving expectations. For municipalities that have adopted gender equality frameworks, overcoming such deeply entrenched disparities cannot be addressed just through symbolic commitments. This requires concrete interventions such as gender-sensitive employment policies, equitable service design, and targeted budget allocations that directly respond to the socioeconomic realities underpinning these inequalities (Chisamya, Dejaeghere, & Kendall, 2012). The persistence of wage gaps despite educational gains underscores the need for integrated policy frameworks that bridge the gap between discourse and practice.

Robeyns (2017) argues that in advanced economies, the core issue is not women's lack of competence or aspiration, but rather the existence of structural mechanisms that restrict their ability to convert capabilities into achievements. She challenges income-based analyses of inequality and underscores the importance of assessing how freedom of

choice is constrained by the unequal distribution of paid and unpaid labor (Robeyns, 2017). Ferrant (2014) reinforces this view by highlighting how women disproportionately carry the burden of caregiving and domestic work (Ferrant, 2014)—responsibilities that limit their access to full-time employment, reduce their career advancement opportunities, and ultimately affect their long-term economic independence (Miranda, 2011; Sayer, 2005). This theoretical perspective is particularly useful for local governance analysis, as it shifts the focus from individual attributes to institutional responsibilities. Municipalities play a pivotal role in either alleviating or reinforcing these structural burdens through the design of social services, childcare infrastructure, and employment practices (Villagomez, 2004). Evaluating whether municipalities have addressed these constraints through their budgetary and institutional planning becomes a major part of this thesis.

Human capital theory has long emphasized factors such as education, training, and work experience as drivers of labor market outcomes (Khan Z. N., 2017; Moyser, 2019; Polachek, 2009). However, field-based and hierarchical gender segregation continue to shape income disparities. While the educational attainment gap has closed or reversed in many countries, women remain overrepresented in lower-paying, care-oriented sectors such as education, health, and retail (Bavel, 2017). Horizontal segregation limits entry into high-paying fields such as engineering or finance (Fernandez, 2023; Tandrayen-Ragoobur, 2018), while vertical segregation reduces women's access to leadership and decision-making positions (Blackburn, 2002; Charles, 2003; Kulich, 2019). Moreover, part-time employment—disproportionately held by women—offers lower wages, fewer benefits, and limited mobility (Ahrens, 2022; Bardasi, 2008). These patterns suggest that labor market inequality is not simply a result of individual career choices, but is embedded in institutional norms and reinforced by public policy—or its absence. At the municipal level, this raises questions about whether employment and economic development policies actively seek to challenge gendered occupational segregation.

From a macroeconomic perspective, gender inequality is not only a matter of social justice but also a structural impediment to inclusive growth. Duflo (2011) argues that economic development alone cannot eliminate gender inequality; rather, addressing gender inequality is a requirement for sustainable economic progress (Duflo, 2011).

Empirical studies further demonstrate that gender equality yields substantial economic dividends. Elborgh-Woytek et al. (2013) estimate that eliminating labor market gender gaps could boost GDP by 5% in the U.S., 9% in Japan, and 34% in Egypt (Elborgh-Woytek, et al., 2013). Cuberes (2014) and Kolovich (2018) reinforce this claim by identifying how greater gender parity leads to lower fertility rates, higher female labor force participation, improved public health, and intergenerational gains in human capital (Cuberes, 2014; Kolovich, 2018).

The unequal burden of unpaid care work on women suppresses their labor force participation, which in turn reduces aggregate productivity and hinders long-term growth. Tansel (2002) finds that marital status significantly shapes labor force dynamics, with married men participating at the highest levels while widowed and married women—due to heavier care responsibilities—show the lowest rates of participation (Tansel, 2002). These patterns underscore how household-level norms translate into labor market exclusion, often without direct policy visibility. Recognizing these macroeconomic linkages invites a rethinking of gender equality not as a ‘sectoral’ policy issue, but as one of the key requirement of development. Agénor (2015) adds that investing in gender-sensitive infrastructure—such as public transport, care facilities, and water services—reduces the time burden on women and facilitates economic participation (Agénor, 2015). These findings underscore the tangible returns of gender-responsive investment. For local governments, the implications are clear: urban planning, service design, and infrastructure investment must be approached through a gender lens to maximize social and economic returns..

Gender inequality also manifests strongly in political representation, where women remain significantly underrepresented in legislative and executive bodies. Kenworthy and Malami (1999) argue that gaps in representation are shaped not only by cultural norms, but also by institutional factors such as electoral systems, party structures, and socio-economic positioning (Kenworthy & Malami, 1999). Milazzo and Goldstein (2019) emphasize that formal legal reforms are insufficient unless accompanied by changes in informal institutions and power relations (Milazzo & Goldstein, 2019). Similarly, Bari (2005) underscores how deeply rooted patriarchal norms often render formal equality

measures ineffective in practice (Bari, 2005). Karpowitz (2012) further notes that even when women are present in political institutions, they are frequently marginalized in deliberative processes, limiting the substance of their influence. The political underrepresentation of women also limits the institutionalization of gender equality within local governance (Karpowitz, 2012).

While traditional measures suggest that women, particularly young women, are less politically active, recent research challenges this interpretation. Grasso and Smith (2021) find that young women are less likely to engage in formal political structures—such as party membership or electoral campaigns—but are more active in community-driven and non-institutional forms of political expression like petition signing, volunteering, and social movements. One of the contributing factor is the absence of female role models at political parties, which can discourage women from pursuing active roles (Grasso & Smith, 2022). This shift highlights a disconnect between institutional politics and the evolving preferences and experiences of younger women—suggesting that political exclusion may be structural rather than voluntary. Coffé and Bolzendahl (2010) support this claim, arguing that gendered socialization shapes the form, not the extent, of women's political participation. They suggest that standard indicators miss important aspects of women's involvement, particularly those that are less visible but still play a vital role in civic engagement (Coffé & Bolzendahl, 2010). For municipalities aiming to foster inclusive governance, recognizing and supporting these alternative forms of engagement is crucial.

On the other hand, gender inequality cannot be fully understood in isolation from other axes of disadvantage such as race, class, migration status, or disability. Verloo (2006) critically examines EU-level gender equality policies and argues that these often adopt a one-dimensional approach, treating “women” as a homogeneous group. This lack of intersectional sensitivity, she suggests, leads to policy incoherence—for instance, when a country implements strong anti-violence measures while simultaneously enacting exclusionary policies toward migrant women. Such contradictions reveal how policy frameworks that overlook intersecting identities may fail to reach the most marginalized, thereby reproducing rather than reducing inequality (Verloo, 2006). Walby, Armstrong,

and Strid (2012) advocate for a relational understanding of inequality that captures how power operates across and within different social categories (Walby, Armstrong, & Strid, 2012). Similarly, Barbera (2009) introduces the concept of “intersectional gender” to highlight the ways in which gender interacts with race, class, and citizenship status to produce context-specific forms of oppression (Barbera, 2009).

In addition, Few-Demo and Allen (2020) emphasize how contemporary family studies have increasingly centered gender as a key analytic category, particularly in understanding caregiving responsibilities, heteronormative assumptions, and the impact of intersecting inequalities on family dynamics. Their work illustrates that groups such as Black women, lesbian mothers, or low-income caregivers experience distinct forms of family-related discrimination that are not captured by generic gender analysis. These findings reinforce the idea that gender roles within the family are not biologically determined but are socially constructed and institutionally reinforced. This recognition is especially significant at the municipal level, where local governments design and implement many of the services that either alleviate or reinforce gendered caregiving burdens—such as childcare, eldercare, and family counseling. Whether municipalities frame these services as tools for empowerment or as compensatory welfare provisions shapes the extent to which local policies challenge or reproduce traditional roles. Barbera (2009) further elaborates on the concept of “intersectional gender,” arguing that the experience of womanhood is always mediated by other social categories such as race, class, and citizenship. Consistently with this approach, Walby, Armstrong, and Strid (2012) show how coded data and gender indicators in policy planning must be sensitive to this diversity in order to avoid reinforcing normative assumptions about families and gender roles (Barbera, 2009; (Few-Demo & Allen, 2020; Walby, Armstrong, & Strid, 2012)).

While gender inequality has been widely examined at the global and national levels, understanding how these disparities unfold at the local level is crucial, as municipalities are uniquely positioned to implement targeted policies and deliver tangible change.

2.2. Socio-economic Implications of Gender Inequality in Türkiye

Gender inequality in Türkiye remains a complex and multi-dimensional social issue, shaped by structural disadvantages faced by women in areas such as education, employment, participation in decision-making, and unpaid care work. According to the Turkish Statistical Institute's (TÜİK) 2024 report *Women in Statistics*, women still do not have equal access to basic rights and opportunities compared to men. The 2023 Labour Force Survey shows that the labor force participation rate is 71.2% for men, but only 35.8% for women. This rate drops to 13.8% among women who are illiterate, while it rises to 68.9% among those with higher education—clearly showing that access to education plays a key role in women's participation in the labor market in Türkiye.

However, beyond individual factors, regional and structural differences also play a significant role in shaping women's employment opportunities. Nationally, the employment rate is 31.3% for women and 65.7% for men. Yet regional data reveal much deeper disparities: in the TR61 region (Antalya, Isparta, Burdur), the female employment rate is 38.9%, while in the TRC3 region (Mardin, Batman, Şırnak, Siirt), it drops to 19.8%. These differences are not only linked to economic development levels but also to local social norms, the availability of care services, and the strength of public support mechanisms.

In this context, women's participation in the workforce cannot be explained solely by individual choice or educational background. It is shaped by a wide range of structural conditions. Local governments play a key role in this equation, as the services they provide directly affect women's access to employment. For this reason, how gender equality policies are implemented at the municipal level forms a central part of the analysis in this thesis.

One of the most critical structural inequalities women face in the labor market is the unequal distribution of care responsibilities. According to the results of TurkStat Household Labour Force Survey, among women aged 25–49 with children under the age of three, the employment rate is only 27.1%, while for men in the same situation, it

reaches 90.1% in 2023 (TurkStat, 2024). This striking gap reflects how caregiving continues to be perceived primarily as a woman's role, creating a direct barrier to women's participation in the workforce and limiting their long-term economic independence.

Wage inequality is another persistent issue. The gross earnings gap between men and women is 20% among high school graduates and 17.4% among university graduates (TurkStat, 2024). These figures show that even when women attain higher levels of education, they do not benefit equally from the economic returns. Meanwhile, although there have been some improvements in political and institutional representation, the numbers remain limited. As of 2024, women make up only 19.9% of members of parliament, 26.9% of ambassadors. In 2023, female percentage was 20.6% as upper and mid-level public managers. In the private sector, women hold just 19.4% of board seats in the top 50 companies listed on Borsa Istanbul in 2024 (TurkStat, 2024). These indicators suggest that gender disparities in economic and political life are not due to individual limitations, but rather reflect deeply embedded structural conditions. Women's equal participation in the economy and decision-making is not only a matter of rights, but also a key factor for sustainable development and effective governance.

Gender-based violence and the unequal distribution of care responsibilities have deep and lasting effects on social life, limiting women's full participation in both the economy and society. According to UN Women (2024), 12.1% of women in Türkiye reported experiencing physical or sexual violence in the past year. Additionally, women over the age of 15 spend an average of 19.2% of their time on unpaid care and domestic work, compared to only 3.7% for men. These figures reflect how gender roles in the private sphere reinforce broader public inequalities (UN Women and TURKSTAT, 2024).

Another major challenge is the lack of gender-disaggregated data in key policy areas. Only 44.3% of gender-related indicators under the Sustainable Development Goals (SDGs) are currently monitored through a gender lens in Türkiye (UN Women, 2025). This gap is particularly problematic in intersecting areas such as income inequality,

violence, property rights, and the environment—making it harder for institutions to respond with targeted, evidence-based policies.

In short, gender inequality in Türkiye is not just about unequal access to individual opportunities. It directly affects economic growth, social justice, and democratic representation. Moreover, these inequalities are not limited to conventional areas—they are expanding into new and evolving fields like digital transformation, care infrastructure, and institutional leadership. For this reason, integrating a gender perspective into rapidly developing policy domains is essential.

Efforts to address gender inequality in Türkiye gained formal momentum in 1985 with the ratification of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), marking the beginning of a rights-based framework in national public policy. In 1990, the establishment of the General Directorate on the Status of Women (now known as KSGM) represented the first institutional step toward gender equality. A major constitutional milestone followed in 2004, when Article 10 was amended to state that “women and men shall have equal rights.” (United Nations, 2003; Türkiye Cumhuriyeti Dışişleri Başkanlığı, 2025)

Since then, a series of national strategies and action plans have been introduced to support women’s equal participation in social and economic life. The 2008–2013 National Action Plan for the Empowerment of Women focused on access to education, health, employment, and decision-making. More recently, the 2021–2025 National Action Plan on Combating Violence Against Women and the 2024–2028 Strategy Document and Action Plan for Women’s Empowerment have broadened the scope of policy interventions. The latest plan outlines five key priorities: education, health, economy, leadership and decision-making participation, and environment- climate areas (At 2024–2028 Strategy Document and Action Plan for Women’s Empowerment, p.12). Also, these two reports include intersectional disparities, women who face multi-layered disadvantages, such as migrant women, women living in conflict zones, and women with disabilities. Additionally, strategic targets have been determined for women and girls who are subjected to cyber violence. It is aimed to include these determined priorities in the

plans and programs of all national and local public institutions. (T.C. Aile Ve Sosyal Hizmetler Bakanlığı Kadının Statüsü Genel Müdürlüğü, 2024; T.C. Aile Ve Sosyal Hizmetler Bakanlığı Kadının Statüsü Genel Müdürlüğü, 2021). In these documents, women are reflected from a traditional and protectionist perspective, defining them through motherhood, their role within the family, and the preservation of social order. Nevertheless, the policies determined will benefit gender equality and these policies will be enforced to be adopted in local governments. In this respect, these are documents that will aim to address gender inequality at national and local level.

2.3. Gender Inequality in the Context of Local Governance

Gender equality policies can only be effective if they are supported not just by legal commitments or normative discourse, but also by institutional tools and strategies that ensure implementation. In this context, gender mainstreaming has been recognized as the most common and comprehensive equality strategy since the 1995 Beijing Declaration. It aims to systematically integrate a gender perspective into all stages of policy—from design and implementation to monitoring and evaluation. Unlike isolated projects targeting women, this approach seeks to embed structural equality throughout public administration.

Local governments are among the most visible and immediate levels of governance where gender equality policies are implemented. Practices in different countries show that local efforts involve more than ensuring equal representation—they also reflect complex processes shaped by institutional culture, local norms, and available tools.

Mehra and Gupta (2006) shows that there are three major challenges in gender mainstreaming: lack of institutional transformation, weak follow-up mechanisms, and disconnection between implementation and policy structure. These issues cause gender equality efforts to remain mostly rhetorical, limiting their potential for social transformation. (Mehra & Gupta, 2006).

Andersson (2018), examining Swedish local governments, argues that equality policies become more technical and non-political politics and it creates a risk for losing their political significance and transformative impact. As policies become more a part of bureaucratic procedures in local government, may become disconnected from the broader goals of feminist politics (Andersson, 2018). Similarly, Grzelec (2024), through ethnographic research at a technical university in Sweden, shows that data-driven approaches and simple solutions (rather than adequate solutions) focus on metrics rather than on meaningful institutional change (Grzelec, 2024). Both studies emphasize the difference between adopting equality policies and achieving real outcomes.

Björkdahl and Somun-Krupalija (2020) demonstrate how global norms—such as CEDAW and SDG 5—can conflict with local governance structures, limiting their practical impact. Adapting gender equality norms for local implementation involves political considerations, not only technical adjustments (Björkdahl & Somun-Krupalija, 2020). Wigglesworth (2013), in her research on women's representation in local government in Timor-Leste, shows that constitutional rights can be limited in practice by traditional patriarchal structures, which may hinder women's effective participation (Wigglesworth, 2013). Cultural norms significantly influence how equality policies are perceived and implemented. For making effective global gender norms, local institutions, leadership structures, and patriarchal cultures need to be changed. Otherwise, gender equality risks remaining only a normative ideal.

Barnard et al. (2016) find that participatory methods can foster learning and ownership within institutions, especially in environments where bureaucratic resistance is strong. While participatory structures such as Communities of Practice (CoPs) are important for internalizing equality, they may not lead to sustainable results unless integrated with broader institutional support and change strategies (Barnard et al., 2016).

2.4. Gender Budgeting as a tool for Gender Equality

Gender-responsive budgeting (GRB) is an approach that aims to take into account the different impacts of public budgets on women and men. It has developed as part of a

broader framework of gender mainstreaming policies. Budget expenditures and revenue policies are important tools for reducing gender-based inequalities. Therefore, incorporating a gender perspective into public budget planning and implementation processes is becoming increasingly important in terms of translating equality commitments into concrete policies. (Kolovich, 2018; O'Hagan, 2017).

Public budgets are not gender neutral. Spending and taxation affect women and men in structurally different ways, largely due to existing inequalities in unpaid labor, care responsibilities, and access to labor markets. Ignoring these differences leads to what Rubin (2005) terms "gender blindness" in fiscal decision-making. Gender budgeting addresses this by making these disparities visible and by reallocating resources to ensure fairer outcomes (Rubin, 2005). It provides a comprehensive framework for identifying how fiscal tools—such as tax incentives, subsidies, or social programs—can either reinforce or mitigate existing inequalities (Chakraborty, 2018; Himmelweit, 2002).

Gender-responsive budgeting is not a separate budget for women, but rather an analytical tool used to question the gender impacts of public expenditure and revenue policies from planning to implementation and evaluation. For this approach to be effective, political will, technical expertise and institutional commitment are required. (Hewitt, 2003; Stotsky, 2016).

International institutions have played a significant role in promoting gender-responsive budgeting. UN Women and UNDP have provided technical guidance and capacity-building support, especially in developing countries. The OECD's 2018 report on gender budgeting presents a comparative analysis of methods and emphasizes that GRB is both a technical and a political process. The European Institute for Gender Equality (EIGE) supports EU member states by offering toolkits and policy briefs on how to integrate gender considerations into structural funds. The IMF has underscored that gender inequality hampers inclusive growth and has encouraged member countries to adopt gender-responsive fiscal frameworks, particularly in budget planning and expenditure reviews.

A number of countries have adopted gender budgeting practices at national or subnational levels. Canada has made it mandatory to assess the gender impacts of federal budget proposals through its GBA+ framework. In addition, Sweden has integrated gender analysis into budget processes at both the ministerial and local government levels. Moreover, South Africa's Women's Budget Initiative, launched in partnership with parliament and civil society, is a pioneering example of gender-sensitive spending tracking, particularly in areas such as health and education. France requires every ministry to include a gender impact analysis in its annual budget, while Nepal categorizes all budget items as gender-sensitive, neutral or insensitive.

Gender mainstreaming, gender-disaggregated data and gender-responsive budgeting are key tools to achieve equality in public policies. Mainstreaming provides a broad framework to integrate a gender perspective into institutional decision-making processes (Daly, 2005), but requires political will and institutional accountability to be effective (Mehra & Gupta, 2006; Staudt, 2017). Gender-disaggregated data reveal the different impacts of implemented policies on women and men (Hawkes, et al., 2022; UNSDG, 2025). Without this data, designing fair and targeted policies becomes very difficult. Gender-sensitive budgeting is the stage where equality commitments find financial support. Directing public resources in accordance with gender equality goals enables political will to translate into concrete results. By aligning resource allocation with gender equity objectives, GRB transforms political will into measurable outcomes (Downes & Nicol, 2020; EIGE, 2023; OECD, 2018).

These tools offer significant opportunities to integrate gender equality into local governance systems. However, the effectiveness of this process depends on institutional capacity, political determination and the existence of a culture of transparency. In light of this conceptual framework, gender-responsive budgeting approaches will be discussed in more detail in the next section.

2.4.1. Gender Budgeting Approaches and Methods

Gender budgeting can take different forms depending on its goals and methods. While some approaches focus on efficiency and work within existing public finance structures, others aim for deeper changes by promoting equality and participation. These differences show the ongoing debates in the field—between those who prioritize technical tools and those who advocate for structural reform (Chakraborty, 2018; Sharp & Broomhill, 2013). This section, compares these main approaches, outlining their strengths and weaknesses in advancing gender equality through budget policies.

Some gender budgeting approaches focus on the integration of gender perspectives into program and performance budgeting systems. Scholars like Klatzer (2008) and Sharp and Broomhill (2013) emphasize the use of gender-sensitive indicators within these systems to make sure that gender equality is considered when designing, monitoring, and evaluating public programs. (Klatzer, et al., 2018; Sharp & Broomhill, 2013).

Another approach emphasizes the importance of participatory budgeting as a more democratic and inclusive way to fiscal governance. Scholars such as Allegretti and Falanga (2016) and Mattei et al. (2022) argue that involving underrepresented groups—especially women—in budget decisions can increase transparency and encourage more inclusive policies. (Allegretti & Falanga, 2016; Mattei, Santolamazza, & Elia, 2022).

The well-being approach, as outlined by Addabbo, Rodríguez-Modroño and Gálvez-Muñoz, (2015) and Campbell et al., (2018), shifts the focus from economic efficiency to the impact of fiscal policies on individuals' quality of life (Addabbo, Rodríguez-Modroño, & Gálvez-Muñoz, 2015; Campbell, Escobar, Fenton, & Craig, 2018). This approach encourages policymakers to consider how public spending affects social indicators such as health, education, and time use, which are often gendered.

To understand how effective gender budgeting is, countries use both ex-ante and ex-post evaluation tools (Polzer, Nolte, & Seiwald, 2023). Ex-ante assessments help anticipate how a policy might affect women and men differently, while ex-post reviews look at the

real impact after implementation. Alonso-Albarran (2021), Downes et al., (2017), and Polzer, Nolte & Seiwald (2023) emphasize the importance of combining both methods to achieve a comprehensive understanding. Austria and Spain are often cited as examples: Austria's framework includes pre-policy gender analysis and post-implementation audits by the Austrian Court of Audit. Spain, similarly, uses incidence analysis and post-hoc gender impact assessments (Alonso-Albarran, et al., 2021; Downes, et al., 2017; Polzer, Nolte, & Seiwald, 2023).

Polzer, Nolte & Seiwald (2023) emphasize that focusing only on ex-ante evaluations is not enough. They state that ex-post analyses are still used to a limited extent and that the widespread use of these methods will make significant contributions to accountability and institutional learning.

Several international institutions such as the OECD, PEFA, EIGE and the IMF have developed gender-responsive budgeting methods tailored to their governance structures and policy priorities. While all of these institutions aim to integrate gender equality into fiscal policies, their approaches differ in terms of institutional focus, technical tools and implementation priorities they focus on. A comparison of these approaches is provided in Appendix A.

The OECD gender budgeting framework provides a systematic approach to linking gender equality goals to macroeconomic outcomes. This approach includes tools such as policy impact analysis, use of gender-disaggregated data, performance indicators and monitoring mechanisms. (OECD, 2017; OECD, 2017; OECD, 2018). However, in practice, the success of this model depends largely on the institutional capacity of countries.

The PEFA framework is designed to assess the extent to which gender is taken into account in public financial management systems. It covers the budget preparation, implementation and auditing stages through nine indicators. Including both ex-ante and ex-post assessment tools makes PEFA a more comprehensive monitoring tool. However,

the framework's focus on governance structures may prevent it from directly measuring equality outcomes. (PEFA, 2020).

Developed in the EU context, the EIGE methodology aims to institutionalise gender equality at every stage of the budget cycle. This approach combines gender-disaggregated data, policy impact assessments and monitoring tools. While EIGE provides strong legal and policy coherence within the EU, differences in institutional capacity across member states make it difficult to achieve alignment in implementation. (EIGE, 2019; EIGE, 2020).

The IMF's Gender Budgeting Index links gender equality to macro-fiscal performance, benchmarks country performance using data collected through an IMF survey. The IMF's Gender Budgeting Index (GBI) evaluates how effectively countries integrate gender lens into their public financial management systems across four key dimensions: legal and institutional framework, budget preparation, budget execution, and audit and evaluation. The approach treats gender inequality as a barrier to inclusive growth and aims to embed gender into fiscal frameworks. In practice, the IMF mainly provides technical support and policy advice on gender budgeting. However, whether these necessary reforms are implemented depends on the political will of each country to promote gender equality within its public financial management system. (Alonso-Albarran, et al., 2021)

Overall, these models demonstrate that gender budgeting is a flexible yet politically contingent tool. Their comparative analysis reveals that while there is no one-size-fits-all model, shared elements such as ex-ante/ex-post evaluations, data disaggregation, and institutional ownership are key to success. The following section will explore how gender budgeting has been studied and implemented in the context of Türkiye. Rather than focusing on national-level fiscal instruments such as taxation or broad macroeconomic design, this study investigates how gender budgeting principles are reflected in municipal-level programs and planning processes. This localized focus offers a practical lens to understand how gender equality goals are translated into public service provision and local budget priorities.

2.4.2. Gender Budgeting Research in Türkiye

Research on gender budgeting in Türkiye has expanded significantly over the past two decades, particularly within the context of local governance. These studies generally focus on the institutional applicability, implementation challenges, and transformative potential of gender-responsive budgeting (GRB) in addressing gender inequalities. The literature reveals three interconnected dimensions of analysis: local government practices, civil society engagement and methodological development.

Studies on gender-sensitive budgeting practices in Türkiye reveal a developing but fragmented picture. Although gender equality targets have been determined through national development plans and pilot projects, the implementation of these targets in an institutionally consistent and sustainable manner is often limited (Duran & Temür, 2018; Yılmaz, Aydemir-Uslu, & Biçer, 2021). At the local level, municipalities are significant actors due to their proximity to service delivery. Case studies focusing on municipalities such as Odunpazarı, Beylikdüzü, Tekirdağ, and Urla demonstrate different levels of institutional commitment and resource capacity. (Akduran-Erol, 2019; Yılmaz, Aydemir-Uslu, & Biçer, 2021). While some municipalities benefit from international support, others have initiated this process with local social movements. For example, the Eskişehir Equality Platform shows how local collaborations contribute to the institutionalization of the GRB (Parlaktuna, et al., 2016). Another important theme in the literature is the role of civil society and participatory methods in advancing gender-responsive budgeting. In Eskişehir, for instance, local CSOs helped monitor municipal budgets and advocate for gender-sensitive planning (Parlaktuna, et al., 2016). Sumbas (2019) explores how participatory mechanisms can be leveraged to address gender-based violence through fiscal planning. These examples show that when formal institutions are insufficient, civic participation can provide meaningful support for GRB (Sumbas, 2022). In addition, Kul and Özügürlü (2022) present a critical perspective on gender-responsive budgeting (GRB), arguing that although GRB may improve women's conditions within the existing system, it often fails to challenge or transform the traditional gender roles embedded in

public policies. Instead, they propose an approach that targets structural transformation based on the direct participation of women. (Kul & Özügür, 2022).

A third key area of scholarly focus involves the development of methodological tools and indicators to assess gender budgeting. Scholars such as Yücel and Günlük-Şenesen (2018), Yücel (2016), and Turan and Şentürk (2016) apply tools such as capability matrices, hierarchical clustering, and indicator systems to assess the extent to which budgeting processes align with gender equality goals (Turan & Şentürk, 2016; Yücel & Günlük-Şenesen, 2018; Yücel, 2016). As a pioneering model, Günlük-Şenesen et al. (2015) develop a well-being-oriented analytical framework to evaluate local gender budgeting practices in Türkiye using indicators related to well-being and social inclusion to assess how local budgets respond to gender-based disparities in access and opportunity. In addition, Günlük-Şenesen et al., (2017) examines the institutional gender blindness of local governments and also provides a systematic critique of municipal government from a gender perspective. Similarly, Yakar-Önal (2023) offers a comprehensive analysis of gender-responsive budgeting practices in Türkiye from both global and local perspectives. In her study, she not only addresses current institutional practices but also expresses concern about the increasing emphasis on efficiency over equality in the GRB discourse (Yakar-Önal, 2023). These approaches offer practical benefits for public sector evaluation, but they also reveal persistent limitations such as data scarcity and insufficient institutional integration.

When these studies are considered together, it is seen that gender-sensitive budgeting practices in Türkiye are receiving increasing institutional attention, but this attention remains uneven engagement and limited in places. While the value of this approach in terms of promoting gender equality is acknowledged, in practice it is faced with problems such as political resistance, lack of technical capacity and institutional barriers. This literature contributes to our understanding of how gender-sensitive budgeting has developed in Türkiye, especially at the local level, what dynamics have shaped it and what kind of challenges it has encountered.

2.5. The European Charter for Equality of Women and Men in Local Life (CEMR)

The European Charter for Equality between Women and Men in Local Life, launched by the Council of European Municipalities and Regions (CEMR) in 2006, is an important policy tool aimed at promoting gender equality at local level. Developed with the contribution of CEMR member municipalities and supported by the European Commission, the Charter encourages local authorities to see gender equality not only as a social goal but also as a political responsibility that requires concrete institutional steps. Table 2.1. shows the basic principles of the Charter.

Table 2.1. CEMR Charter Principles

Fundamental Principles
1. Equality of women and men constitutes a fundamental right
2. To ensure the equality of women and men, multiple and intersecting forms of discrimination and disadvantage must be addressed
3. The balanced participation and representation of women and men in decision-making is a precondition of a democratic society
4. The elimination of gender stereotypes is fundamental to achieving equality of women and men
5. The integration of the gender perspective into all local and regional government activity is indispensable to advancing equality of women and men
6. Properly conceived and funded action plans and programmes are essential tools in advancing equality of women and men

Note. From European Charter for Equality of Women and Men in Local Life (Council of European Municipalities and Regions, 2022). (https://ccre-cemr.org/wp-content/uploads/2024/03/Charter_2022_EN.pdf)

Municipalities that sign the Charter commit to integrating gender equality into key areas of local governance, such as strategic planning, service delivery, human resources and budgeting. Signatory municipalities are also expected to prepare a Gender Equality Action Plan (GEP), consult with stakeholders and develop practices to track progress. The Charter includes key principles such as balanced participation in decision-making processes, gender mainstreaming in public services and adequate resources for equality goals (see Table 2.1.).

On the other hand, The Charter outlines a set of procedural steps that signatory municipalities are expected to follow in order to fulfill their commitments. These steps are shown in Table 2.2.

Table 2.2. CEMR Implementation Procedures

Implementation of the Charter and its Commitments
1. Each Signatory to this Charter shall, within a reasonable timescale following the date of its signature (not to exceed two years), develop and adopt an Equality Action Plan, to be implemented thereafter.
2. The Equality Action Plan shall lay out the Signatory's objectives and priorities, any measures it plans to take and the resources to be allocated to bring the Charter and its commitments into effect. The Plan shall also specify the proposed timescales for implementation. In the event that a Signatory already has an Equality Action Plan, the Plan shall be reviewed to ensure that it addresses the pertinent issues covered by this Charter, including those included in articles 31-39 which were added in 2022
3. Each Signatory shall consult widely with relevant stakeholders before adopting its Equality Action Plan and shall then disseminate it widely once it has done so. It shall also release regular public progress reports regarding the Plan's implementation.
4. Each Signatory shall revise its Equality Action Plan as circumstances require and shall draw up a further Plan for each subsequent period.
5. Each Signatory undertakes in principle to assist in the monitoring of the Charter's implementation progress by cooperating under a system of evaluation that uses the indicators developed for this purpose 10, and to promote peer learning among local and regional governments across Europe on effective means of achieving gender equality across their territories. Signatories shall make their Equality Action Plans and other relevant public materials available to this end.
6. Each Signatory shall inform the Council of European Municipalities and Regions in writing of the fact that it has signed the Charter, indicating the date thereof, along with a contact point for future cooperation relating to the Charter and its implementation.

Note. From European Charter for Equality of Women and Men in Local Life (Council of European Municipalities and Regions, 2022). (https://ccre-cemr.org/wp-content/uploads/2024/03/Charter_2022_EN.pdf)

The revised 2022 version of the Charter has expanded its scope in response to societal changes and new policy areas. Articles 31 to 39 now include current issues such as intersectionality, digital transformation and climate resilience. These updates are in line with the EU's Citizens, Equality, Rights and Values Programme and aim to align gender equality goals with current global priorities. Gender-based cyber violence, threats to female politicians and the gender-differentiated impact of climate crises are now among the issues considered for local governance.

The Charter consists of three main parts: fundamental principles, implementation processes and 39 thematic articles. These articles are included in Tables 1, 2 and 3 and cover areas such as urban planning, employment, governance, public procurement and international cooperation. Although the Charter provides a comprehensive framework, it is not legally binding. Municipalities sign it voluntarily and the level of implementation varies depending on local political will, institutional capacity and financial resources. Since there is no mechanism or standard monitoring system that mandates implementation, implementation methods vary from municipality to municipality. Although this flexibility is advantageous in terms of adapting to local needs, it also carries the risk of the Charter remaining a symbolic commitment rather than creating real transformation.

Table 2.3. CEMR Articles

Articles
Democratic Accountability
Article 1 – Political Commitment
Political Role
Article 2 – Political Representation
Article 3 – Participation in Political and Civic Life
Article 4 – Public Commitment to Equality
Article 5 – Working with Partners to Promote Equality
Article 6 – Countering Stereotypes
Article 7 – Good Administration and Consultation
General Framework for Equality
Article 8 – General Commitment
Article 9 – Gender Assessment
Article 10 – Multiple and Intersecting Forms of Discrimination or Disadvantage
Role as Employer
Article 11 – Gender Equality in the Workplace
Public Procurement and Contracts
Article 12 – Public Procurement and Contracts
Service Delivery Role
Article 13 – Education and Lifelong Learning
Article 14 – Health
Article 15 – Social Care and Services
Article 16 – Childcare
Article 17 – Care of Other Dependants

Table 2.3. CEMR Articles (Continues)

Article 18 – Social Inclusion
Article 19 – Housing
Article 20 – Culture, Sport and Recreation
Article 21 – Safety and Security
Article 22 – Gender-Based Violence
Article 23 – Trafficking in Human Beings
Planning and Sustainable Development
Article 24 – Sustainable Development
Article 25 – Urban and Local Planning
Article 26 – Mobility and Transport
Article 27 – Economic Development
Article 28 – Environment
Role as Regulator
Article 29 – Local Government as Regulator
Twinning and International Cooperation
Article 30 – Gender Equality in Decentralised Cooperation
New Articles
Article 31 – Sustainable Development for a Sustainable Future
Article 32 – Cyber Violence
Article 33 – Violence Against Elected Women and Staff
Article 34 – Intersectionality and Diversity
Article 35 – Workplace flexibility
Article 36 – Digitalisation and Digital Inclusion
Article 37 – Sexual and Reproductive Health Rights
Article 38 – Climate Change and the Right to a Healthy Environment
Article 39 – Crisis Management and Civil Preparedness

Note. From European Charter for Equality of Women and Men in Local Life (Council of European Municipalities and Regions, 2022). (https://ccre-cemr.org/wp-content/uploads/2024/03/Charter_2022_EN.pdf)

This thesis critically engages with the Charter not only as a normative framework but also as a potential strategic lever for advancing gender-responsive budgeting (GRB) at the municipal level. Unlike other broad-based equality declarations, the CEMR Charter explicitly calls for the integration of gender perspectives into municipal budgeting and action planning. Its structured nature and emphasis on implementation mechanisms (e.g.,

the GEAP) make it a suitable framework for assessing the alignment between policy commitments and financial practices—the core concern of this thesis.

Furthermore, this study contributes to the existing literature by empirically evaluating how Turkish municipalities that have signed the Charter reflect these commitments in their strategic documents, institutional arrangements, and budgetary allocations. The thesis also interrogates whether the transformative potential of the Charter is realized in practice or remains constrained by its voluntary and non-binding character. In doing so, it offers a grounded examination of how international equality norms are internalized—or not—within local governance systems, and how this affects the institutionalization of gender equality in Türkiye.

2.5.1. Linking CEMR and Gender Budgeting: Integrated Gender Equality Frameworks in Municipal Governance

The European Charter for Equality of Women and Men in Local Life (CEMR Charter) provides a normative foundation for embedding gender equality into local governance systems. However, the extent to which this framework leads to real change depends on whether its principles are translated into institutional structures, administrative mechanisms, and budgetary commitments. Gender-responsive budgeting (GRB) offers the operational infrastructure necessary to realize the Charter’s objectives. By aligning policy goals with fiscal decisions, GRB enables municipalities to convert symbolic commitments into measurable outcomes.

International practices show varying degrees of success in linking the Charter with gender-responsive budgeting. In Finland, the Association of Local and Regional Authorities (AFLRA) has prepared a guide for municipalities to explain the importance of their role in promoting gender equality. The guide emphasises that signing the European Charter for Equality between Women and Men in Local Life is an important way to make a public commitment to equality. The charter is also presented as a tool that municipalities can use in their decision-making processes regarding equality (Council of European Municipalities and Regions, n.d.).

In Italy, within the scope of a revitalization process initiated by AICCRE (the Italian section of CEMR) to increase the impact of the CEMR Charter, “100 best practices” in the field of gender equality have been compiled and published. These practices demonstrate that Italian local governments are taking concrete steps in terms of equality, inclusion and combating violence; each project is presented with information on the implementation period, collaborations and costs, and serves as an example for other municipalities (Council of European Municipalities and Regions, n.d.).

In addition, Brussels example shows that the Charter is not only a symbolic document, but can also be used as a functional tool in the implementation of institutional equality policies. In an interview with the policy officer in the Equal Opportunities Department of the municipality and the executive assistant of the deputy mayor, it was stated that the signing of the Charter not only publicly declared Brussels’ political commitment to gender equality, but also encouraged the financing of projects proposed by the Advisory Board, the allocation of a special budget for equality activities and the preparation of an action plan. This situation provides an important practical example of how gender equality can be institutionalized at the local level. (Council of European Municipalities and Regions, 2014). On the other hand, Frankfurt’s implementation focuses narrowly on women’s labor force participation and relies heavily on voluntary contributions. The fact that the implementation process relies largely on voluntary contributions from participants may create certain limitations in terms of institutionalization and long-term structural transformation (Council of European Municipalities and Regions, 2014).

GRB allows local authorities to assess, allocate, and monitor budgets through a gender lens—making visible the differential impacts of public spending on women and men. Many of the Charter’s key principles—such as equal participation, intersectionality, and work-life balance—can be supported through practical GRB tools like performance indicators, gender impact assessments, and specific budget lines. In this sense, gender budgeting helps turn the Charter’s goals into action and makes local governments more accountable by linking equality objectives to actual spending. However, in practice, many municipalities in Türkiye that have signed the Charter lack the political will, institutional capacity, or gender expertise to implement GRB effectively. While strategic plans may

reference gender equality, these priorities are often not reflected in actual budget allocations (Biricikoğlu, 2020; Dalaman, 2023). This gap suggests that a stronger link needs to be established between the Charter and gender-responsive budgeting practices. The GRB is not just a technical resource allocation tool, but also a political one. The reallocation of resources and shifting priorities have the potential to challenge existing power relations. However, the effectiveness of the GRB depends not only on administrative capacity, but also on political will, institutional culture and civil society participation.

While strategic plans may invoke gender equality, this is frequently not reflected in actual budget allocations or service designs (Turan & Şentürk, 2016). This disjuncture underscores the necessity of embedding GRB systematically into the Charter's operational logic—transforming it from a declaration of intent into a tool for governance reform.

In the Türkiye, existing studies on the Charter tend to emphasize the presence of equality discourse in municipal documents but often stop short of evaluating outcomes or budgetary implications (Dalaman, 2023). There is a significant gap in research systematically linking the Charter's commitments to concrete institutional or financial practices. Furthermore, few studies investigate how these commitments translate into service delivery and measurable change at the local level (Biricikoğlu, 2020; Kaşıkırık, 2021).

This thesis addresses that gap by developing a two-stage evaluation framework. First, municipalities are assessed based on institutional structures such as equality units, action plans, and administrative capacity. Second, their budgetary practices are examined to determine whether gender equality goals have been translated into financial commitments and programmatic implementation. This staggered approach moves beyond rhetorical assessment and enables an analysis of how normative commitments are internalized and operationalized. In this context, the CEMR Charter serves not only as a symbolic declaration but it is also a strategic tool. Combined with the structured approach of gender-responsive budgeting (GRB), it offers a concrete way to integrate gender equality

into both the institutional practices and financial planning of municipalities. This combination helps to align stated values with actual resources, improve policy coherence and support the effective implementation of equality goals at the local level.



METHODOLOGY AND DATA

3.1. Research Design

The basic departure point of this research is that the European Charter for Equality between Women and Men in Local Life (CEMR) can function not only as a normative commitment to gender equality in local governments, but also as a leverage mechanism for gender-responsive budgeting (GRB) practices. In line with this hypothesis, the research aims to assess the extent to which municipalities reflect their CEMR commitments in policy documents and whether these commitments are reflected in budgets. To test this hypothesis, the research design is structured with a two-stage analysis process: First, the representation of CEMR criteria in the documents is examined, then the budgeting and implementation of activities related to these criteria are examined.

This study examines the extent to which municipalities in Türkiye that have signed the CEMR have incorporated their gender equality commitments into strategic plans and policy documents, as well as their level of engagement with gender-responsive budgeting. A comparative case study approach was adopted, with systematic document analysis as the primary method. The comparative analysis method was preferred due to the differences in institutional capacity, political structure, and implementation methods among municipalities. The analysis covers municipalities' strategic plans, annual performance programs, and activity reports for the period 2019 to 2024.

This timeframe was chosen because it covers a full local election cycle, providing a comprehensive basis for evaluating the strategic goals, budgeting decisions, and actual performance of municipalities. Moreover, this period represents a later stage following the initial adoption of the CEMR commitments, allowing for an assessment of how gender equality policies have evolved and been institutionalized over time at the municipal level. In this context, the study aims to interpret its findings within the framework of the administrative and political dynamics of 2019-2024 period. The research proceeds through a two-stage analysis structure. In the first stage, an evaluation was conducted for

ten municipalities that signed the CEMR Charter. There are 68 municipalities that signed the Charter in Türkiye. 24 of them had signed it in 2018 or earlier. In order to assess how the Charter effected policy documents between 2019 and 2024, the study focused on municipalities that had signed the Charter in 2018 or earlier. Among these, 11 of them are provincial municipalities. Considering the legal framework and institutional authorities, the scope of the study was limited to provincial municipalities. Gaziantep, which is one of the 11, was excluded from this study as it had already been analyzed in Yücel et al. (2024). The remaining 10 municipalities were included in the analysis (Adana, Antalya, Bursa, Denizli, Giresun, İzmir, Kars, Nevşehir, Ordu, Trabzon). This evaluation matrix which is developed by (Yücel et. al, 2024) evaluates the planning, approval and implementation parts of the GRB gender budget cycle (planning, approval; implementation and audit). The method includes a structured set of questions designed for local governments. This question set examines whether there is an institutional structure for GRB in municipalities, whether gender-based data is included in municipal documents, whether the UN Sustainability Development Goals, which are important foundations of GRB, are included in policy documents and whether the municipality has commitments aimed at gender equality in its policy documents. In this study, there are 15 questions in total, questions 1-10 were taken directly from the evaluation matrix, and the other 5 questions were added in this study to be compatible with the CEMR specification updated in 2022. It was examined whether there was a reference to CEMR in policy documents and whether there were commitments for equal participation in decision-making processes, which is one of the basic criteria of CEMR, and how they were included in the strategic and operational documents of the municipalities. In addition, it was examined whether multiple and intersectional discrimination, which was newly added to the CEMR specification updated in 2022, was mentioned in the policy documents and whether commitments were made on this issue. In addition, whether there are actions taken by the municipality regarding the inequalities created by digital transformation is examined in policy documents.

These additions enable the evaluation framework to reflect the expanded scope of the Charter and assess the depth of municipal engagement with its principles. In this context,

the CEMR specification not only provides a normative foundation for gender-responsive budgeting, but also reinforces its practical implementation by encouraging municipalities to allocate financial resources in line with their gender equality commitments.

The first assessment matrix used in this study was specifically designed to align with the current policy-making and document preparation practices of municipalities in Türkiye. It evaluates gender-responsive budgeting in accordance with the principles of the CEMR Charter. While gender-responsive budgeting (GRB) frameworks developed by international organizations such as OECD, PEFA, IMF and EIGE include more comprehensive and advanced monitoring mechanisms, most of these approaches require high institutional capacity, mechanisms to classify and monitor expenditures by gender impact and holistic public financial management reforms. However, in the Turkish context, the level of adoption of such technical structures by local governments is quite limited. Therefore, it was found more appropriate for the research purpose to develop an analysis framework based on indicators that can be directly monitored from local documents and aimed at implementation at the local level. This framework allows monitoring of commitments towards gender equality in both strategic and budgetary documents of municipalities. Based on the findings of this first phase, five municipalities (Antalya, Adana, Bursa, Kars and Ordu) that documented their commitment to equality more consistently and visibly were selected for in-depth review (Section 4.2). The evaluation matrix ranks İzmir among the best performing municipalities, but İzmir is frequently evaluated within the scope of GRB studies and instead, Ordu is chosen as one of the cities that received less attention from the scholars.

In the second stage, a detailed budget analysis was conducted on the five selected municipalities. To carry out the budget analysis, annual performance programs, and activity reports of the five selected municipalities were examined for the period 2019–2024. Planned budget allocations were extracted from annual performance programs, while actual spending data was retrieved from activity reports. The realization rate was calculated by dividing the actual expenditures of activities as reported in the annual activity reports aligned with selected gender equality criteria by the corresponding allocated budgets, between 2019 and 2024. Each budget item related to gender equality—

either explicitly labeled or implicitly addressing relevant goals—was identified and classified according to the thematic CEMR criteria (see Table 3.1.), such as “Equal Access to Public Services” or “Balanced Participation in Decision-Making.” Both planned and realized expenditures were recorded separately to assess discrepancies between projected commitments and actual expenditures. Where possible, gender-focused budget codes were tracked through the budget performance sections of activity reports. In the absence of explicit budget lines, programs were coded based on content analysis and relevance to CEMR principles. This enabled both qualitative and quantitative evaluation of how effectively gender equality commitments were implemented through financial decisions.

Table 3.1. CEMR Criteria

Number of Criteria	Criterion Title	CEMR Relativeness
1	Balanced participation in decision-making	Articles 1–4 & 33: Political commitment, representation, and equal participation in political and civil life are fundamental to achieving gender equality.
2	Equal access to employment and working conditions	Articles 11, 27 & 35: A foundational area for institutional example-setting and women's empowerment. Includes economic development and workplace flexibility.
3	Equal access to public services	Articles 13–20: Equality must be visible in public services such as healthcare, housing, education, and care — the most tangible domains of daily life.
4	Health and Survival	Articles 14, 21–22, 33 & 37: Safety and security, gender-based violence, and violence against elected women and municipal staff are central concerns.
5	Multiple and Intersectional Programs	Articles 9–10 & 34: Rooted in the “Always gender, never gender alone” principle. Addresses multiple and intersectional forms of discrimination and disadvantage.
6	Awareness campaigns to promote gender equality	Articles 5–6: Collaboration with partners and campaigns to challenge gender stereotypes are key to fostering a culture of equality.
7	Addressing gendered impacts of digital transformation	Articles 32–33 & 36: Digital inequality was a major focus in the 2022 Charter revision, marking a shift toward next-generation gender equality policies.
8	Crisis preparedness	Articles 28, 31 & 38–39: Women's specific vulnerabilities in crisis and disaster situations are recognized as a priority area in the Charter.
9	Gender-sensitive urban planning	Articles 25–26 & 28: Physical and spatial equity is critical. Urban design must reflect women's needs and perspectives in the built environment.

Note. Developed by the author based on the European Charter for Equality of Women and Men in Local Life (Council of European Municipalities and Regions, 2022). (https://ccre-cemr.org/wp-content/uploads/2024/03/Charter_2022_EN.pdf)

Table 3.1. shows the criteria that form the basis of the assessment matrix used in the study and how these criteria are mapped to the relevant headings in the CEMR Charter. Each criterion corresponds to a specific principle sought in municipal policies aimed at achieving gender equality. The table explains the content of these criteria and indicates which commitment article in the CEMR Charter they are based on. Thus, during the analysis process, the activities of the municipalities were systematically classified according to these criteria and their relationship with the CEMR obligations was established.

The selection of municipalities was carried out with a purposive sampling strategy. All samples are municipalities that have signed the CEMR and officially declared their commitment to equality. These municipalities, which differ in terms of geographical location, population size and political diversity, provide a suitable ground for comparatively evaluating the level of institutionalization of gender equality policies.

This research design examines the integration of gender equality in local governments at two levels: first, it traces equality commitments through strategic documents, and second, it assesses whether these commitments have a financial counterpart through budgetary documents. Thanks to this two-layered structure, the impact of CEMR is questioned not only at the commitment level, but also at the implementation and resource allocation level; the potential for institutionalization of gender-responsive budgeting within the framework of the CEMR Charter is analyzed.

3.2. Data Sources and Collection

The 10 municipalities analyzed in this study consist of the municipalities of Adana, Antalya, Bursa, Denizli, Giresun, İzmir, Kars, Nevşehir, Ordu and Trabzon, which signed the European Charter for Equality between Women and Men in Local Life (CEMR) before 2019. Although the CEMR Charter can be signed by local governments at both provincial and district levels, only provincial municipalities were included in the scope of the study. This choice aims to contribute to comparability by ensuring legislative harmonization within the framework of the Metropolitan Municipality Law No. 5216 and the Municipality Law No. 5393.

Geographical diversity was taken into consideration during the selection process, and not only metropolitan municipalities but also provincial municipalities without metropolitan status were included in the evaluation (Table 3.2.). In this way, it became possible to evaluate the gender equality policies of local governments in different regions and scales in Türkiye. In addition, administrative differences between metropolitan and non-metropolitan municipalities were considered in the analysis process.

In addition, political diversity was also considered an important criterion in sample selection. With the assumption that practices towards gender equality in local governments can be shaped together with the political priorities and administrative visions of the municipalities, municipalities representing different political views were included (Table 3.2.). This approach provides analytical diversity in terms of observing how the CEMR criteria are internalized in different ways and how the practices are affected by the political structure. In addition, not only examples frequently included in the literature but also municipalities that have been less examined in GRB studies but have officially signed the CEMR condition were included in the study. This choice aims to both reveal practices with low visibility and to provide a more comprehensive and balanced analysis on gender equality in Türkiye.

Table 3.2. Selected CEMR Signatory Municipalities

Municipalities	Number of Inhabitants	Date of CEMR Signature	Region	Political Party at 2019-2024
Adana Metropolitan Municipality	>500.000	12.09.2013	Mediterranean Region	CHP
Antalya Metropolitan Municipality	>500.000	13.01.2014	Mediterranean Region	CHP
Bursa Metropolitan Municipality	>500.000	2.05.2013	Marmara Region	AKP
Denizli Metropolitan Municipality	>500.000	19.06.2013	Aegean Region	AKP
Giresun Municipality	100.000 - 500.000	13.02.2014	Black Sea Region	CHP
İzmir Metropolitan Municipality	>500.000	14.06.2013	Aegean Region	CHP
Kars Municipality	100.000 - 500.000	14.05.2013	Eastern Anatolia Region	HDP*
Nevşehir Municipality	100.000 - 500.000	23.06.2013	Center Anatolia Region	AKP
Ordu Metropolitan Municipality	>500.000	25.06.2014	Black Sea Region	AKP
Trabzon Metropolitan Municipality	>500.000	11.06.2013	Black Sea Region	AKP

Note. Table developed by the author based on content from the Council of European Municipalities and Regions' permanent committee webpage on the European Charter for Equality (<https://charter-equality.eu/the-charter/la-commission-permanente-en.html>).

* Although Kars was governed by the HDP following the 2019 local elections, a government-appointed trustee replaced the elected mayor from October 2020 to 2024.

Table 3.2. summarizes the basic characteristics of the municipalities included in the analysis. The dates on which the municipalities signed the CEMR, whether they are metropolitan municipalities, their geographical locations and political governance forms are indicated. In this way, it is seen that geographical and political diversity is provided

in the study and different administrative structures are comparatively addressed. The table provides a general framework regarding the context in which the municipalities undertook the CEMR commitments.

In addition to contextual and structural characteristics, the study also draws on municipalities' official documents—including strategic plans, performance programs, and annual activity reports—published between 2019 and 2024. These sources serve as the primary basis for assessing how CEMR commitments are reflected in planning, budgeting, and implementation practices.



DATA ANALYSIS

4.1. Assessment of CEMR Criteria and Gender Budgeting Integration in Selected Municipalities

In this section, the place of gender equality commitments in institutional documents is evaluated based on the policy documents published by ten municipalities that have signed the CEMR Charter between 2019-2024. The aim of the analysis is to determine the extent to which municipalities have integrated gender-responsive budgeting CEMR criteria into their strategic documents and to what extent this integration is visible and structured.

The assessment matrix (Table 4.1.) comparatively demonstrates the extent to which municipalities have adopted a gender equality approach based on CEMR criteria in their strategic plans, performance programs and annual activity reports. This assessment also aims to reveal whether gender-responsive budgeting in municipalities is defined as clear objectives, whether it is transformed into a structured strategy at the institutional level and to what extent CEMR principles and practices, such as traceability/institutional responsibility, can be monitored in the documents.

This initial assessment forms the basis for the budget analysis to be carried out in the second phase of the study; it provides a general view of how institutional capacity for gender equality is built through documents. Based on the findings of this initial analysis, five municipalities that more clearly stated gender equality goals in their documents, showed a relatively more structural orientation towards the CEMR criteria, and expressed limited intentions towards a gender-responsive budgeting approach were selected for in-depth budget analysis.

Table 4.1. Gender Equality and Budgeting Assessment Framework for Municipalities in the 2019-2024 Period

	ADANA	ANTALYA	BURSA	DENİZLİ	GİRESUN	İZMİR	KARS	NEVŞEHİR	ORDU	TRABZON
1. Is there an institutional structure for gender equality in the municipality?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
2. Do the municipality's policy documents refer to the Gender-Responsive Budgeting (GRB)?	Y	Y	Y	N	N	Y	Y	N	N	N
3. Is there a unit responsible for GRB?	Y	Y	N	N	N	Y	Y	N	N	N
4. Is there gender-disaggregated data in the municipality's documents? (Including demographic data)	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
5. Is there gender-disaggregated data regarding the municipality's institutional structure in the municipality's documents?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
6. Is there a reference to the Sustainable Development Goals (SDGs) in the municipality's documents?	N	N	Y	N	N	Y	Y	N	Y	N
7. Is there a reference to SDG Goal 5 (Gender Equality) in the municipality's documents?	N	N	Y	N	N	Y	N	N	Y	N
8. Is there a gender equality declaration containing the municipality's gender equality-related goals? (Including Local Equality Action Plans, protocols, etc.)	Y	Y	Y	Y	N	Y	N	N	N	N
9. Does the municipality have programs or goals related to gender equality?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10. Does the municipality have performance indicators related to gender equality?	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
11. Is there a reference to the CEMR (Council of European Municipalities and Regions) Charter?	N	N	N	N	N	N	Y	N	N	N
12. Is there a commitment to balanced participation of women and men in decision-making processes?	Y	Y	Y	N	N	Y	Y	N	N	N

13. Are there explicit references to addressing multiple and intersectional forms of discrimination?	Y	N	N	Y	N	Y	N	N	Y	N
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Table 4.1. Gender Equality and Budgeting Assessment Framework for Municipalities in the 2019-2024 Period (Continues)

	ADANA	ANTALYA	BURSA	DENİZLİ	GİRESUN	İZMİR	KARS	NEVŞEHİR	ORDU	TRABZON
14. Does the municipality incorporate an intersectional approach in its policies and practices? (An intersectional approach considers how gender intersects with other social categories such as ethnicity, disability, age, and migration status, Projects targeting marginalized groups of women (e.g., refugee women, disabled women), Inclusion of diverse voices in planning, services tailored for specific vulnerabilities (e.g., shelters for women with disabilities)	Y	N	N	N	N	Y	N	N	N	N
15. Has the municipality addressed gender-specific risks and inequalities in the digital transformation process?	Y	N	Y	N	N	N	N	N	N	N

Note. Adapted from “2000’li Yıllarda Türkiye’de Belediyelerde Toplumsal Cinsiyete Duyarlı Bütçeleme,” by Y. Yücel, A. Yakar Önal, B. Yakut Çakar & G. Günlük-Şenesen, in N. Gürboğa (Ed.), *Kentleşme ve Çevre Tarihi* (pp. 199–212), Tarih Vakfı Yurt Yayınları, 2024.

4.1.1. Initial Municipal Assessments on Gender Equality and Budgeting

Adana

Adana Metropolitan Municipality signed the European Charter for Equality of Women and Men in Local Life at 12 September 2013. ” The Local Equality Action Plan was included in the municipal work program following the 2019 local elections.

An examination of the 2020–2024 Strategic Plan reveals that activities targeting women are primarily situated under the strategic objective of “Doubling the number of citizens receiving social support by the end of the planning period.” Measures listed under this objective include implementing projects and delivering trainings aimed at empowering women in social and economic life. Also, in its policy documents, Adana Metropolitan Municipality emphasizes the goal of increasing women’s participation in economic life, highlighting efforts to support their active involvement in the labor market. Separately, the municipality also implements activities such as awareness trainings on gender-based violence and discrimination, furnishing a women’s shelter, and publishing informational brochures. These initiatives reflect a broader commitment to promoting women’s empowerment and addressing gender-based violence through education and support services.

Under the strategic goal of continuously improving institutional capacity and management systems, the plan includes a project to establish a women’s cooperative aimed at facilitating and promoting women’s participation in economic production and life.

In addition, Adana does not explicitly mention the United Nations 2030 Sustainable Development Goals (SDGs); however, its strategic objectives emphasize issues related to environmental sustainability. Furthermore, within the objective of ensuring sustainable urban development through transportation infrastructure, social amenities, cultural facilities, and public spaces, the completion of a women’s center is presented as a performance indicator.

In relation to gender equality, the municipality also outlines the provision of various training programs covering human rights, child and communication education, and parental role modeling. The strategic plan and annual reports include detailed demographic data on the urban population, as well as gender-disaggregated information on the municipality's internal workforce composition. Also, the strategic plan includes gender-disaggregated data on education levels across districts.

In particular, improvement targets have been defined for the balanced participation of women and men in decision-making processes and for women's representation in the municipal council and senior management. In addition, institutional mechanisms are operated for this purpose through structures such as the "Women-Men Equality Commission".

Some municipal activities have addressed the needs of specific groups, such as migrant women, in line with the city's demographic profile as a migration-receiving area. In addition, at 2022 activity report (p.159), under the section on women's and family services, the report categorizes the women who received guidance and counseling based on disability status and nationality (Adana Metropolitan Municipality, 2022). These classifications indicate signs of an intersectional approach in the municipality's policies and practices. According to the same activity report (p.69), civil society organizations and marginalized groups were involved in workshops held during the preparation phase of the Local Equality Action Plan (2023-2024). These participatory meetings aimed to better understand the challenges faced by women and other disadvantaged groups, and to develop strategies accordingly. This reflects an effort to incorporate diverse social needs into the local equality agenda. On the other hand, Adana does not explicitly refer to the CEMR in the policy documents examined.

Additionally, within the scope of its Women's Empowerment Training Programs, Adana has provided training on gender equality and combating violence against women to participants of the Digital Skills Training Program. While this may not directly reflect an explicit focus on gender-specific risks and inequalities in the digital transformation process, it can be interpreted as a supportive initiative that contributes to this area. (Adana Metropolitan Municipality, 2023, p.151)

Antalya

Antalya Metropolitan Municipality has developed various policies and programs to promote gender equality. In this context, on 13 December 2022, the Municipal Council approved the establishment of the Women and Family Services Branch Directorate under the Department of Social Services. Concurrently, the existing unit named the Family and Community Services Branch Directorate, which had been delivering socially oriented services to families, women, and the wider community, was renamed as the Community Services Branch Directorate. The Municipality's Gender Equality Unit Coordination Office Directive states the goal of carrying out work to increase women's participation in decision-making mechanisms.

Starting with the 2022 Annual Report, the municipality began presenting population data disaggregated by gender at both city-wide and district levels. Gender-disaggregated data on municipal personnel has been available since 2019 and can be found in the relevant annual reports, performance programs, and strategic plans. In the 2019 Performance Program, the organizational chart was shared to ensure alignment with the municipality's goals, policies, strategic plan, and annual programs. Under the specialized commissions affiliated with the municipal council, a Women and Men Equality Commission is listed. However, in this and subsequent reports, no further mention or concrete action on gender equality has been recorded. The expansion of social services targeting women and families is defined under Strategic Goal 10.3 of the plan. Efforts around equality have remained limited to the expansion of social services for women and families.

Antalya Metropolitan Municipality also demonstrated its commitment to gender equality by signing the European Charter for Equality of Women and Men in Local Life (CEMR) on 13 January 2014. It was the first municipality in Türkiye to sign a protocol with the Federation of Women's Associations of Türkiye for the Domestic Violence Emergency Hotline Project. Furthermore, in January 2023, it became the first local authority in Türkiye to take political action by adopting the ILO Convention No. 190 through the Policy Document on Preventing Violence and Harassment in the World of Work.

The topic of gender equality was formally included for the first time in the 2022 Annual Report, which featured a stakeholder meeting held as part of the preparation and coordination process of the Local Equality Action Plan. In the following year, Antalya Metropolitan Municipality adopted the 2023–2025 Local Equality Action Plan, approved by Municipal Council Decision No. 240 on 17 March 2023, and its implementation began in April 2023.

The Municipality has prepared and implemented the Local Equality Action Plan (LEAP) covering the period 2023–2025. This plan aims to ensure gender equality in areas such as education, health, combating violence, institutional transformation, urban services and employment.

In its 2024 activity report (p.75), Antalya Metropolitan Municipality notes the organization of a training session on gender equality and gender-responsive media language for press office personnel (Antalya Metropolitan Municipality, 2024). Although limited in scope, this initiative signals an institutional awareness of the role language and communication play in reinforcing or challenging gender norms. It also illustrates the municipality’s attempt to integrate gender sensitivity not only into service delivery but also into its internal operations and public messaging practices, which aligns with broader principles of gender mainstreaming.

Bursa

An analysis of the 2020–2024 Strategic Plan of the Bursa Metropolitan Municipality reveals no explicit mention of gender equality. The plan sets a general objective of enhancing the social welfare of the city’s residents. Under this heading, one performance indicator refers to the “Number of Women Reintegrated into Society from Women’s Shelters.” Other relevant services such as Women’s Counseling Center and Women’s Shelter are also listed as performance indicators. However, aside from these, the references to gender-related issues are minimal and are primarily limited to interventions targeting women in vulnerable situations. Additional actions include the construction of infant care and breastfeeding cabins, as well as daycare and nursery facilities.

The Annual Reports present gender-disaggregated data for the population by district, as well as for municipal personnel according to education level and employment status. Although these reports do not explicitly refer to gender equality, under the section of Health and Social Services, several objectives signal a concern for equality, such as “Improving the Quality of Life of Disadvantaged Groups,” “Reducing Socioeconomic Inequality,” and “Ensuring Equal Access for All City Residents to Social and Economic Opportunities Provided by the Municipality.” Regarding women specifically, the objective “Ensuring the Personal Integrity of Women Victimized by Violence” is mentioned.

The Local Equality Action Plan for 2024–2026 was approved by the Municipal Council on 21 November 2023. Also, Bursa joined the “Women-Friendly Cities Phase II Joint Program” in (2011-2014), thereby adopting a gender-sensitive local governance approach. In line with this, a Women and Men Equality Commission was established within both the Municipal Council and the Provincial General Assembly, aiming to integrate gender equality mechanisms into decision-making processes.

Bursa Metropolitan Municipality has also published a Gender Equality Action Plan (GEAP) for 2024–2027. This plan outlines objectives such as the systematic collection of sex-disaggregated data, monitoring and evaluation mechanisms, raising awareness within the municipal structure on gender issues, and the development of a gender-sensitive communication strategy.

Bursa mentioned in its 2024 activity report (p.182) that it provided “Digital Violence Awareness Training” to high school students within the scope of awareness activities to combat violence against women (Bursa Metropolitan Municipality, 2024). Since this training was provided within the scope of violence against women, we can conclude that it meets the gender-specific risks and inequalities in the digital transformation process criteria in CEMR.

The activity reports of Bursa Metropolitan Municipality reference the United Nations 2030 Sustainable Development Goals (SDGs) and match them with its own strategic objectives. However, it does not associate any of its strategic goals directly with SDG 5:

Gender Equality. Instead, it groups the activities targeting women under the objective “H5.1. Enhancing the Social Welfare of Urban Residents,” and matches this objective to SDG 10: Reducing Inequalities. This suggests that while the municipality does not explicitly frame its efforts within the scope of gender equality, some of its actions may indirectly contribute to this goal

Denizli

Denizli Metropolitan Municipality includes various projects aimed at supporting women’s participation in economic and social life in its 2020–2024 Strategic Plan. These projects primarily focus on the creation of marketplaces for the sale of food, agricultural, and handmade products produced by women, as well as the provision of microcredit support. The plan references the 11th Development Plan (2019–2023), particularly the article on ensuring equal opportunities for women. However, there is no mention of other international agreements or conventions related to women’s rights or gender equality.

The municipality has established a Committee on Equal Opportunities for Women and Men, yet its operational effectiveness appears limited. While the 2019–2023 Activity Reports state that a total of 1,953 decisions were made by all municipal commissions, only one decision was made by the Committee on Equal Opportunities for Women and Men during this period (Denizli Metropolitan Municipality, 2022) at page 128. This decision, dated September 18, 2023, approved the 2023–2026 Local Equality Action Plan. This plan outlines goals for gender equality, but its outcomes are not yet observable in the available activity and performance reports.

The strategic plan aims to ensure the integration of disadvantaged groups into social life. Women are also included in this scope; it is planned to provide supportive services for the disabled and other vulnerable groups. There are no specific strategies in the existing documents that address gender-specific risks and inequalities in digital transformation processes.

There is no specific reference to gender equality within this context. The focus has largely been on topics such as poverty alleviation, food security, and support for sustainable agriculture.

Giresun

Although Giresun Municipality does not explicitly present a conceptual framework within the scope of gender-responsive budgeting, it has implemented various projects aimed at increasing women's participation in economic, social, and public life. A particular focus has been placed on supporting women producers, and performance targets have mostly been set in alignment with this goal. It is evident that the advancement of women in the economic sphere will also contribute positively to the local economy. In the area of social services, women are considered under the "Home Care and Health Services" objective, particularly in situations of need or deprivation.

An examination of the 2020–2024 Strategic Plan and activity reports of Giresun Municipality shows that several projects have been implemented to promote gender equality and integrate women more actively into economic, social, and cultural life. However, the strategic plan does not include direct references to the concept of GRB. Furthermore, there are no references to international gender equality commitments such as CEDAW or the CEMR Charter.

The municipality has focused especially on economically supporting women living in rural and disadvantaged areas. Projects supporting women entrepreneurs and helping women market and sell their products have been highlighted in activity reports. In addition to economic empowerment, there are social support and assistance mechanisms aimed at strengthening women's roles in society. These include the Women's Counseling Center, the Department of Family and Community Services, Home Care and Health Services, the Gender Equality Commission, and the City Council Women's Assembly. However, beyond support for women producers and services provided to women categorized as poor or in need, no other diverse activities have been reported for these units.

The municipality has included gender-disaggregated data both for municipal personnel and the demographic structure of Giresun's population in its policy documents.

İzmir

İzmir Metropolitan Municipality has clearly integrated the elements of the gender-responsive budgeting approach into its policies and practices as reflected in its strategic plans and activity reports. On June 14, 2013, the municipality institutionalized its commitment to gender equality by signing the CEMR European Charter for Equality of Women and Men in Local Life and explicitly referenced international agreements in its 2022–2024 Local Equality Action Plan. İzmir has also been a partner of the UN Women-Friendly Cities Program —WFC I (2006–2010) and WFC II (2011–2014) (UNFPA, 2025) which aims to promote stronger participation of women in social and economic life. It also established a Gender Equality Unit to strengthen equality mechanisms. The municipality currently has a dedicated unit responsible for gender equality, which aims to raise awareness on the issue institutionally and publicly.

The municipality has developed various strategies to ensure balanced participation of women and men in decision-making processes. In particular, gender equality workshops have been organized for municipal managers and active participation of male managers in these processes has been encouraged. The municipality has integrated an intersectional approach into its policies. Projects are being carried out through rural women's cooperatives to address the disadvantages of women that intersect with their social class.

In its 2020–2024 Strategic Plan, the municipality emphasized its commitment to supporting gender equality. When analyzing performance indicators, we see targets such as awareness-raising training on gender equality, activities for women, children, and youth, as well as care services for the elderly. While frequent references are made to gender equality, unlike some other municipalities, inclusive and measurable targets in performance indicators are relatively limited. However, the activity reports include a wider range of social and cultural activities specifically for women.

The municipality's strategic plan and activity reports also provide detailed demographic data on the city's population, as well as gender-disaggregated statistics on the municipality's internal staffing structure. Also, the 2020-2024 Strategic Plan (p.2) make

explicit references to the Sustainable Development Goals (SDGs)(İzmir Metropolitan Municipality, 2020).

Kars

Kars Municipality has carried out various initiatives in the field of gender equality and women's empowerment, making significant strides particularly through its participation in the Women-Friendly Cities Project WFC I (2006–2010) and WFC II (2011–2014). In its 2020–2024 Strategic Plan, the municipality references a number of key international agreements, including the Sustainable Development Goals (SDGs), CEDAW (Convention on the Elimination of All Forms of Discrimination Against Women), the Beijing Declaration, the Istanbul Convention (Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence), and the European Charter for Equality of Women and Men in Local Life (CEMR).

The strategic plan identifies the empowerment of women both economically and socially as a key objective. Actions listed under this goal include the establishment of Day Care Centers (nurseries) and Women's Community Centers, the creation of marketplaces for women to sell handcrafted products, the development of accessible sports facilities for women, and educational policies to prevent violence against women. These goals aim to enhance women's participation in the economy and improve their access to social services.

To operationalize its commitment to gender equality, the municipality has implemented and planned a set of targeted actions. Specific actions include the establishment of a Gender Equality Desk, gender equality training for municipal staff, gender-responsive budgeting, and the preparation of a Gender Equality Impact Assessment Report. Additional aims include expanding elder care services, improving urban services and accessibility for persons with disabilities, and developing gender equality projects in collaboration with civil society organizations.

In May 2013, the European Charter for Equality of Women and Men in Local Life was unanimously approved in the municipal council, and the CEMR Charter was signed on May 14, 2013.

Kars Municipality has established various units and mechanisms to support gender equality, under the Women and Family Services Department, including the Equality Unit, Home Care Services Unit, Women's Solidarity Center, and Community Solidarity Store Unit. Additionally, the Gender Equality Commission, established by a 2007 municipal council decision, is still active.

On the other hand, in 2020, the mayor of Kars, who had been democratically elected, was dismissed by the central government until 2024 local elections in Türkiye. This administrative change may have influenced local policy orientation during the research period, particularly regarding institutional priorities.

Nevşehir

Nevşehir Municipality, through its Directorate of Women and Family Services, provides a range of services for women, families, and children. Although gender equality is not explicitly addressed in the municipality's strategic plans, steps have been taken to increase women's participation in economic, social, and cultural life. Among the 2020–2024 strategic objectives is the goal to strengthen the concept of women and family, which indicates that women are often considered within the framework of the family unit. An analysis of activity reports reveals that services for women are generally categorized under activities for disadvantaged groups.

Within the strategic plan, the goal of strengthening women and families includes actions such as the establishment of a Family Counseling Center, vocational training courses, seminars on substance abuse, and the construction of a new building for the Directorate of Women and Family Services to enhance its institutional capacity.

Nevşehir Municipality participated in the Women-Friendly Cities Program, WFC I (2006–2010) and WFC II (2011–2014). On June 23, 2013, the municipality signed the European Charter for Equality of Women and Men in Local Life (CEMR).

While the strategic plan and activity reports mention topics such as sustainable environment and infrastructure, no reference is made to the United Nations 2030 Sustainable Development Goals (SDGs).

International commitments such as the Local Equality Mechanism, the Women-Friendly Cities Program, and the CEMR Charter form the foundation of the municipality's efforts to promote gender equality. However, the absence of direct references to gender equality in the strategic plan highlights the gap between these mechanisms and a more explicit gender-responsive budgeting and policymaking.

Ordu

An analysis of Ordu Metropolitan Municipality's 2020–2024 Strategic Plan reveals no direct reference to gender equality or gender mainstreaming. In Ordu, the 2023 and 2024 activity reports explicitly referenced all 17 Sustainable Development Goals (SDGs), including Goal 5 on Gender Equality, positioning them as guiding principles for municipal planning and reporting (Ordu Metropolitan Municipality, 2023, p. 99-108; Ordu Metropolitan Municipality, 2024, p.102-115).

When performance indicators are examined, there are no direct targets specifically addressing gender equality, but there are general objectives aimed at improving the quality of life for disadvantaged groups. These include in-home cleaning services, transportation support for the elderly and people with disabilities, and financial and in-kind assistance, all of which may indirectly benefit women. Also, the inability of housewives to actively participate in social life is identified as a problem area, and as a response, the plan proposes the expansion of local markets across districts where women can display and sell their handmade products.

A specific mention in the activity report is a training on combating violence against women provided to municipal staff, which stands out as a gender-focused initiative. Nevertheless, across municipal documents, activities targeting women appear to be highly limited. Most efforts classify women as disadvantaged or in need of assistance, with a focus on supporting them through aid-oriented services.

The municipality predominantly frames women's roles within the context of home-based, manual labor, aiming to enhance family income through such contributions. However, there are no strategic goals or initiatives aimed at increasing women's employment beyond handicrafts or informal labor.

Digital literacy training is mentioned in the strategic plan, but the impact of digital transformation on gender equality is not mentioned. In addition, there is no article for women to have an equal say in local government.

The municipality's documents include gender-disaggregated demographic data of both the local population and municipal staff. While the strategic plan makes mention of sustainable development in relation to the 2019 Presidential Annual Program, the United Nations Sustainable Development Goals (SDGs)—including Goal 5: Gender Equality—are referenced only in the activity report and grouped with other goals without detailed elaboration (Ordu Metropolitan Municipality, 2023, p. 99-108; Ordu Metropolitan Municipality, 2024, p.102-115).

A Gender Equality Commission operates within Ordu Municipality, and the municipality signed the European Charter for Equality of Women and Men in Local Life (CEMR) on June 25, 2014. However, there are no references to this charter in strategic or activity documents after 2019, and no Local Equality Action Plan has been published.

Trabzon

In the 2020–2024 Strategic Plan of Trabzon Metropolitan Municipality, policies and services supporting women's participation in economic and social life are outlined. Within the strategic plan objective of increasing services for women, children, and the elderly, the municipality outlines a set of initiatives aimed at enhancing gender-responsive awareness in urban service delivery. Under the Department of Health and Social Services, a key strategic goal focuses on expanding services for these groups. Within this scope, the plan includes the organization of awareness-raising activities on gender sensitivity in urban services, the establishment of childcare centers and Women's Life Centers to support women's participation in the workforce, and the creation of Local Equality Desks in all 18 districts (Trabzon Metropolitan Municipality, 2020, p.100). Also, Trabzon is one of the cities included in the Women-Friendly Cities (WFC) program launched in WFC I (2006–2010).

The empowerment of women in decision-making mechanisms is not clearly stated. However, the inclusion of civil society organizations in decision-making processes is

targeted. In addition, social activities for the elderly, the disabled and children are defined. There is no direct reference is made to the United Nations Sustainable Development Goals (SDGs).

4.1.2. Findings from the Assessment Matrix: Progress in Gender Equality and Budgeting

While all municipalities have formally endorsed the Charter, the level of institutional commitment and policy integration differs across cases.

Izmir stands out as one of the most advanced municipalities in terms of gender equality governance. It has integrated gender equality into its strategic documents, established dedicated units, adopted an intersectional approach, and aligned its policies with international frameworks such as SDGs. However, due to its extensive coverage in existing literature, Izmir was excluded from the second phase of this research to allow room for less-studied cases.

Adana, Antalya, Bursa, and Kars present relatively comprehensive approaches. They include the concept of gender-responsive budgeting in their policy documents and commit to increasing women's participation in decision-making processes. Adana, Antalya and Bursa prepared Local Equality Action Plans (LEAPs), and implemented programs targeting women's empowerment, participation in economic life, and social service access. Kars, although a smaller municipality, explicitly references GRB, gender equality impact assessments, and international conventions in its strategic planning.

Denizli, Giresun, Nevşehir, Ordu, and Trabzon display limited engagement with gender equality as an integrated policy priority. In all five cases, women are predominantly framed as vulnerable or dependent individuals, rather than as independent individuals with rights. Gender equality is often approached through aid-based programs, family-focused services, or traditional roles, rather than through institutional reforms or systemic frameworks such as gender-responsive budgeting. Denizli's documents emphasize microcredit and local market access for women, yet lack broader commitments to structural equality or international frameworks beyond the 11th Development Plan.

Giresun focuses on supporting women producers and economic participation, but equality strategies are not embedded into governance mechanisms. Nevşehir offers vocational training and counseling services under the umbrella of ‘family strengthening’, reflecting a conservative framing of gender roles. Trabzon includes gender awareness activities within urban services and maintains women's life centers, but fails to link these efforts to broader gender equality indicators or global commitments such as the SDGs. Ordu, while sharing many of these limitations, modestly distinguishes itself by explicitly referencing all 17 Sustainable Development Goals (SDGs), including Goal 5 on Gender Equality, in its 2023 and 2024 activity reports. Within this framework, some attention is given to the challenges faced by migrant women working in insecure conditions. Ordu still lacks an integrated and actionable gender equality framework like its peers. However, the municipality’s reference to international frameworks indicates a higher level of awareness in this area compared to the others.

Based on the findings of the first phase of assessments, five municipalities—Adana, Antalya, Bursa, Kars, and Ordu—were selected for the second stage of the analysis, which focuses on how gender-related goals are translated into actual budgetary commitments. These municipalities were not chosen for having fully institutionalized gender equality frameworks, but rather for demonstrating relatively greater visibility of gender equality principles in their official documents and partial alignment with CEMR criteria. In particular, these municipalities include references to gender-focused goals in their strategic plans, performance programs and activity reports, show signs of emerging institutional structures such as gender equality commissions or dedicated units, and in some cases, mention intersectional approaches or the intention to prepare local equality action plans. While the depth and consistency of these efforts vary, each selected case provides a perspective on how local governments in Türkiye engage in gender equality at a strategic level.

In terms of diversity, the selected municipalities represent a mix of metropolitan and non-metropolitan structures, as well as differing geographic regions and political contexts, allowing for a more balanced and context-sensitive assessment in the next phase. This choice also reflects the aim of the study to focus on municipalities where gender equality

is addressed to some extent but where comprehensive research has not yet been conducted, rather than municipalities that have been frequently studied before.

4.2. Budgetary Analysis of Selected Municipalities

This section examines the extent to which the five municipalities identified in the first stage in Section 4.1 (Adana, Antalya, Bursa, Kars and Ordu) support gender equality targets through their budgets. In the previous analysis, it was observed that these municipalities included statements on equality more visibly in their policy documents and partially internalized some elements of the CEMR criteria. Accordingly, the second stage assessed how these targets were reflected in the budgets.

The analysis examines whether a budget was allocated for activities that could be linked to gender equality in performance programs, whether these budgets were followed up with realization data in year-end activity reports, and how transparently this process was conducted in general. This assessment focuses not only on the existence of budget items, and how effectively the process incorporates the institutional structures and policy-budget alignment principles emphasized in the CEMR Charter. In the following sections, observations made separately for each municipality will be presented, and the identified strengths and limitations will be interpreted within the framework of the relevant CEMR criteria.

Table 4.2. Municipalities Budget Details based on CEMR Criteria at 2019-2024, Total

Criteria Number	CEMR Criteria	Municipality	Activity Name	Budget (TRY) ^a	Allocated Budget in Total % ^b	Duration	% Spent (Realization Rate) ^c	Intersectionality (Y/N)
2	Equal access to employment and working conditions	Adana	Support women's cooperatives to strengthen and provide technical and educational assistance for the development of e-commerce infrastructure.	850.000	0,00%	2 Years 2021- 2022	N/A	N
2	Equal access to employment and working conditions	Adana	In order to support women's participation in economic life; -To establish special market areas for the sale of handicraft products for local women producers, -To organize targeted entrepreneurship training programs to increase women entrepreneurship, -To provide specialized training on efficient production techniques and marketing strategies for women producers, -To encourage women to participate in vocational qualification exams to increase their employment qualifications, and to design and implement research-based pilot projects to ensure the integration of women into the workforce.	1.690.000	0,01%	3 Years 2021- 2023	N/A	N
2	Equal access to employment and working conditions	Adana	Establish and equip vocational training centers to provide free education for women in various fields such as handicrafts, culinary assistance, textile production, hairdressing, typing, entrepreneurship, literacy, and civic rights.	34.300.000	0,11%	3 Years 2022- 2024	N/A	N
3	Equal access to public services	Adana	To build nurseries to benefit the children of citizens in need.	32.000.000	0,10%	2 Years 2022- 2023	N/A	N

3	Equal access to public services	Adana	Providing medical supplies, hygiene products and basic needs within the scope of home care services in order to improve the quality of life of elderly and sick individuals.	22.340.000	0,07%	3 Years 2022-2024	N/A	N
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Table 4.2. Municipalities Budget Details based on CEMR Criteria at 2019-2024, Total (Continues)

Criteria Number	CEMR Criteria	Municipality	Activity Name	Budget (TRY) ^a	Allocated Budget in Total % ^b	Duration	% Spent (Realization Rate) ^c	Intersectionality (Y/N)
3	Equal access to public services	Adana	In order to spread public transportation services in a balanced manner throughout the city; providing income support to private public buses that provide free transportation services to special groups such as individuals over the age of 65, the disabled and their companions, and relatives of martyrs and veterans; and also providing support to local public vehicles (within the scope of the U-plated system) operating between provinces, districts, villages and neighborhoods.	88.802.000	0,28%	4 Years 2021-2024	N/A	Y
4	Health and Survival	Adana	To open a women's counseling center and build a shelter within the scope of combating violence against women; to provide psychosocial support, temporary shelter, equipment and awareness activities.	100.920.000	0,32%	3 Years 2022-2024	N/A	N
4	Health and Survival	Adana	To perform maintenance and repair operations of mobile mammography devices.	2.560.000	0,01%	3 Years 2022-2024	N/A	N
6	Awareness campaigns to promote gender equality	Adana	To conduct awareness-raising activities for gender equality (panels, conferences)	830.000	0,00%	4 Years 2021-2024	N/A	N
6	Awareness campaigns to	Adana	Preparing a Local Equality Action Plan and covering its expenses	200.000	0,00%	1 Year 2023	N/A	N

	promote gender equality							
6	Awareness campaigns to promote gender equality	Adana	To organize internal and external trainings, conduct awareness-raising activities and publish informative brochures on violence against women, child neglect and abuse, discrimination and gender equality.	940.000	0,00%	2 Years 2023-2024	N/A	N
		Adana	Sub-Total	285.432.000	0,91%			

Table 4.2. Municipalities Budget Details based on CEMR Criteria at 2019-2024, Total (Continues)

Criteria Number	CEMR Criteria	Municipality	Activity Name	Budget (TRY) ^a	Allocated Budget in Total % ^b	Duration	% Spent (Realization Rate) ^c	Intersctionality (Y/N)
3	Equal access to public services	Antalya	Carrying out infrastructure development, project preparation and implementation studies for nurseries and daycare centers; increasing service capacity with garden arrangements.	67.127.200	0,33%	5 Years 2020-2024	83%	N
3	Equal access to public services	Antalya	Providing home health services to increase access to basic health services for low-income and needy individuals.	6.748.682	0,03%	6 Years 2019-2024	94%	N
4	Health and Survival	Antalya	Providing services and strengthening the institutional infrastructure of Women's Shelters to ensure that women exposed to violence or at risk have access to temporary shelter, psychosocial support, legal counselling and basic needs.	3.062.500,00	0,01%	4 Years 2021-2024	94%	N
		Antalya	Sub-Total	76.938.382	0,37%		85%	
2	Equal access to employment and working conditions	Bursa	Within the scope of Bursa Mobile Education Services (BUMEP / BENMEP), accessible, on-site education services are provided to disadvantaged groups, especially women, young people and individuals living in rural areas. Courses are organized to provide technical and professional skills in areas such as handicrafts, cooking, personal care, fast keyboard use and entrepreneurship;	5.013.400	0,01%	1 Year 2019	N/A	Y

			educational services are delivered directly to the target audience with mobile education tools.					
3	Equal access to public services	Bursa	Construction of a Nursery and Day Care Center	7.280.000	0,02%	3 Years 2020-2022	N/A	N
3	Equal access to public services	Bursa	Delivering home-based medical care, ambulance transportation for patients, and in-home cleaning services for individuals in need	359.005.300	0,86%	5 Years 2020-2024	N/A	N
4	Health and Survival	Bursa	To increase the digital access of services for women through the development and operation of the Bursa Metropolitan Women's Club mobile application; to disseminate information, guidance, consultancy and awareness activities through the mobile platform.	5.390.000	0,01%	2 Years 2023-2024	N/A	N

Table 4.2. Municipalities Budget Details based on CEMR Criteria at 2019-2024, Total (Continues)

Criteria Number	CEMR Criteria	Municipality	Activity Name	Budget (TRY) ^a	Allocated Budget in Total % ^b	Duration	% Spent (Realization Rate) ^c	Inters ection ality (Y/N)
4	Health and Survival	Bursa	Operation of Women's Shelters and Safe Houses & Counseling Center Services	22.504.500	0,05%	6 Years 2019-2024	N/A	N
6	Awareness campaigns to promote gender equality	Bursa	Awareness-Raising Activities on Women's Rights	400.000,00	0,00%	3 Years 2020-2022	N/A	N
		Bursa	Sub-Total	399.593.200	0,96%			
2	Equal access to employment and working conditions	Kars	Providing entrepreneurship training for women once a year until the end of 2019	35.774	0,01%	1 Year 2019	24%	N
2	Equal access to employment and working conditions	Kars	Creating a market area and providing sales space for the easy marketing of handicrafts produced by women	1.020.000	0,17%	5 Years 2020-2024	N/A	N

3	Equal access to public services	Kars	Establishment of a Women and Children Social Life Center and a Nursery and Provision of Multi-Purpose Support Services; these centers will include free nursery services, vocational courses, cooperative training, various social and cultural workshops, and women's counseling and solidarity units.	4.346.941	0,71%	6 Years 2019-2024	N/A	N
3	Equal access to public services	Kars	Arranging sports areas that women can benefit from and ensuring their accessibility	830.000	0,14%	3 Years 2022-2024	N/A	N
3	Equal access to public services	Kars	Modernizing and expanding home-based elderly care services, organizing spaces where elderly people can socialize, and facilitating their accessibility.	1.400.000	0,23%	6 Years 2019-2024	N/A	N
6	Awareness campaigns to promote gender equality	Kars	Creating education-based policies to prevent women from being subjected to violence	250.000	0,04%	5 Years 2020-2024	N/A	N

Table 4.2. Municipalities Budget Details based on CEMR Criteria at 2019-2024, Total (Continues)

Criteria Number	CEMR Criteria	Municipality	Activity Name	Budget (TRY) ^a	Allocated Budget in Total % ^b	Duration	% Spent (Realization Rate) ^c	Inters ection ality (Y/N)
6	Awareness campaigns to promote gender equality	Kars	Organizing informative panels and seminars on women's health, distributing relevant brochures, and supporting the work through social media and the municipality website.	33.000	0,01%	3 Years 2020-2022	N/A	N
5	Multiple and Intersectional Programs	Kars	Developing realistic projects that meet local needs in collaboration with NGOs	235.000	0,04%	5 Years 2020-2024	N/A	Y
6	Awareness campaigns to promote gender equality	Kars	A social equality desk will be established and social equality training will be provided to Municipality staff.	229.000	0,04%	5 Years 2020-2024	N/A	N

6	Awareness campaigns to promote gender equality	Kars	Making budgeting sensitive to social equality and preparing the Social Equality Impact Assessment report.	135.000	0,02%	5 Years 2020-2024	N/A	N
		Kars	Sub-Total	8.514.715	1,40%			
2	Equal access to employment and working conditions	Ordu	Supporting Women Producers and Increasing Plant Production Areas by Bringing Idle Agricultural Lands into Production. (It has been stated that as of 2023, support will be directed primarily to women producers.)	37.136.316	0,40%	3 Years 2022-2024	N/A	N
3	Equal access to public services	Ordu	Providing Home Cleaning and Health Check Services	11.018.000	0,12%	5 Years 2020-2024	N/A	N
		Ordu	Sub-Total	48.154.316	0,52%			

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024.

As indicated in the Table 4.2., the activities that can be associated with gender equality in the performance programs of the five municipalities examined within the scope of this analysis (Adana, Antalya, Bursa, Kars and Ordu) for the period 2019–2024 were compiled and these activities were classified according to the prominent criteria of the European Charter for Equality between Women and Men in Local Life (CEMR). The table shows not only the budget sizes, but also which activities are included under which CEMR criteria and in which years these activities were carried out (duration). Thus, the gender-sensitive policy production style of each municipality can be evaluated not only in terms of budget allocation, but also in terms of thematic diversity and implementation period.

When looking at the total budget sizes with respect to spending on gender equality related activities, it is seen that the highest amount is in Bursa with 399,593,200 TRY, while the lowest amount is in Kars with 8,514,715 TRY. However, in terms of budget share, the highest rate is in Kars with 1.40%, while the lowest rate is in Antalya with 0.37%. In addition, it has been possible to track how much of the allocated budgets have been implemented in some municipalities through activity reports; for example, an 85% realization rate was reported in Antalya in total between 2019-2024 based on selected activities. However, this data is not presented transparently in all municipalities.

This situation reveals that there is room for improvement in terms of traceability and accountability, beyond the reflection of activities planned in line with CEMR principles in the budget. Following this general assessment, types of activities, budget distributions, levels of realization and practices carried out within the scope of relevant CEMR criteria will be discussed in more detail in separate analyses to be conducted for each municipality.

Table 4.3. Allocated Budget Summary Based on CEMR Criteria

Allocated Budget in Total %	1. Balanced participation in decision-making	2. Equal access to employment and working conditions	3. Equal access to public services	4. Health and Survival	5. Multiple and Intersectional Programs	6. Awareness campaigns to promote gender equality	7. Addressing gendered impacts of digital transformation	8. Crisis preparedness	9. Gender-sensitive urban planning	Total
Adana	-	0,12%	0,46%	0,33%	-	0,01%	-	-	-	0,91%
Antalya	-	-	0,36%	0,01%	-	-	-	-	-	0,37%
Bursa	-	0,01%	0,88%	0,07%	-	0,00%	-	-	-	0,96%
Kars	-	0,17%	1,08%	-	0,04%	0,11%	-	-	-	1,40%
Ordu	-	0,40%	0,12%	-	-	-	-	-	-	0,52%

Note. Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. Compiled by the author.

In the classification made in line with the CEMR criteria, it is seen that the analyzed activities are largely concentrated on certain headings (Table 4.3.). Among the nine basic CEMR criteria, it was determined that criteria 2 (Equal access to employment and working conditions), 3 (Equal access to services), 4 (Health and survival) and 6 (Awareness campaigns to promote gender equality) were particularly prominent. Only one municipality (Kars) has implemented an activity under criteria 5 (Multiple and Intersectional Programs).

Within the scope of the second criteria, municipalities have organized various training programs and vocational courses aimed at supporting women's participation in economic life; they have allocated budgets in this direction. The third criterion is mainly met through social assistance activities such as home care services. Although such services are generally not provided directly under the heading of gender equality, they have been evaluated within the framework of equality in terms of their potential to alleviate the burden of care on women and thus contribute to equal opportunities. The relatively high level of these budgets is largely due to the fact that they are widely covered under the heading of social assistance services.

The budgets allocated under the fourth criteria, “Health and Survival”, are mostly related to the establishment of women’s shelters, support for guesthouses or meeting the infrastructure needs of such services. It was observed that the budgets allocated for the sixth criterion, gender awareness and cultural transformation, were generally more limited. The main reason for this is that awareness activities have a very limited place in performance programs.

The fifth criterion, “multiple and intersectional discrimination”, was only partially met by Kars Municipality. In the Kars example, it was aimed to develop projects that address the needs of different disadvantaged groups. Although the concept of “intersectionality” is not directly included in the documents, this study evaluated these activities under the intersectional approach when the nature of the target audience and the context of application involved at least two vulnerable segments, one of them being gender (for example, women and young people, girls and handicapped). Details will be discussed in Section 4.2.4 and Section 5.

4.2.1. Adana Metropolitan Municipality

Adana Metropolitan Municipality's perspective on gender equality was not explicitly included in its institutional documents in 2019 and 2020. The first concrete steps began to be integrated into performance programs as of 2021. This development shows that the municipality's institutional compliance with the CEMR criteria has gradually increased over time. As of 2021, various activities have been defined to increase women's participation in economic life, and a budget has been allocated to support women's cooperatives within this scope. In the performance program, these goals are generally positioned under the title of "family and social services", and the economic empowerment of women is addressed indirectly in the context of the family, rather than directly gender. Table 4.4. shows the details of these budgets in line with CEMR criteria.

Table 4.4. Adana Metropolitan Municipality Budget Details

Criteria Number	CEMR Criteria	Activity Name	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Support women's cooperatives to strengthen and provide technical and educational assistance for the development of e-commerce infrastructure.	-	0,00%	N/A	450.000	0,00%	N/A	400.000	0,00%	N/A
2	Equal access to employment and working conditions	In order to support women's participation in economic life; -To establish special market areas for the sale of handicraft products for local women producers, -To organize targeted entrepreneurship training programs to increase women entrepreneurship, -To provide specialized training on efficient production techniques and marketing strategies for women producers, -To encourage women to participate in vocational qualification exams to increase their employment qualifications, and to design and implement research-based pilot projects to ensure the integration of women into the workforce.	-	0,00%	N/A	100.000	0,00%	N/A	740.000	0,00%	N/A
2	Equal access to employment and working conditions	Establish and equip vocational training centers to provide free education for women in various fields such as handicrafts, culinary assistance, textile production, hairdressing, typing, entrepreneurship, literacy, and civic rights.	-	0,00%	N/A	-	0,00%	N/A	5.450.000	0,02%	N/A

Table 4.4. Adana Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
3	Equal access to public services	To build nurseries to benefit the children of citizens in need.	-	0,00%	N/A	-	0,00%	N/A	12.000.000	0,04%	N/A
3	Equal access to public services	Providing medical supplies, hygiene products and basic needs within the scope of home care services in order to improve the quality of life of elderly and sick individuals.	950.000	0,00%	N/A	-	0,00%	N/A	2.920.000	0,01%	N/A
3	Equal access to public services	In order to spread public transportation services in a balanced manner throughout the city; providing income support to private public buses that provide free transportation services to special groups such as individuals over the age of 65, the disabled and their companions, and relatives of martyrs and veterans; and also providing support to local public vehicles (within the scope of the U-plated system) operating between provinces, districts, villages and neighborhoods.	-	0,00%	N/A	6.000.000	0,02%	N/A	6.390.000	0,02%	N/A
4	Health and Survival	To open a women's counseling center and build a shelter within the scope of combating violence against women; to provide psychosocial support, temporary shelter, equipment and awareness activities.	-	0,00%	N/A	-	0,00%	N/A	6.310.000	0,02%	N/A
4	Health and Survival	To perform maintenance and repair operations of mobile mammography devices.	160.000	0,00%	N/A	-	0,00%	N/A	250.000	0,00%	N/A

Table 4.4. Adana Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
6	Awareness campaigns to promote gender equality	To conduct awareness-raising activities for gender equality (panels, conferences)	-	0,00%	N/A	50.000	0,00%	N/A	180.000	0,00%	N/A
6	Awareness campaigns to promote gender equality	Preparing a Local Equality Action Plan and covering its expenses	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A
6	Awareness campaigns to promote gender equality	To organize internal and external trainings, conduct awareness-raising activities and publish informative brochures on violence against women, child neglect and abuse, discrimination and gender equality.	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A
		TOTAL	1.110.000	0,00%	N/A	6.600.000	0,02%	N/A	34.640.000	0,11%	N/A

Table 4.4. Adana Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Support women's cooperatives to provide technical and educational assistance for the development of e-commerce infrastructure.	-	0,00%	N/A	-	0,00%	N/A	850.000	0,00%	N/A
2	Equal access to employment and working conditions	In order to support women's participation in economic life; -To establish special market areas for the sale of handicraft products for local women producers, -To organize targeted entrepreneurship training programs to increase women entrepreneurship, specialized training on efficient production techniques and marketing strategies for women producers, -To encourage women to participate in vocational qualification exams to increase their employment qualifications, and to design and implement research-based pilot projects to ensure the integration of women into the workforce.	350.000	0,00%	N/A	500.000	0,00%	N/A	1.690.000	0,01%	N/A

Table 4.4. Adana Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Establish training centers to provide free education for women in handicrafts, culinary assistance, textile production, hairdressing, typing, entrepreneurship, literacy, and civic rights.	10.400.000	0,03%	N/A	18.450.000	0,06%	N/A	34.300.000	0,11%	N/A
3	Equal access to public services	To build nurseries to benefit the children of citizens in need.	20.000.000	0,06%	N/A	-	0,00%	N/A	32.000.000	0,10%	N/A
3	Equal access to public services	Providing medical supplies, hygiene products and basic needs within the scope of home care services in order to improve the quality of life of elderly and sick individuals.	7.570.000	0,02%	N/A	10.900.000	0,03%	N/A	22.340.000	0,07%	N/A
3	Equal access to public services	In order to spread public transportation services in a balanced manner throughout the city; providing income support to private public buses that provide free transportation services to special groups such as individuals over the age of 65, the disabled and their companions, and relatives of martyrs and veterans; and also providing support to local public vehicles (within the scope of the U-plated system) operating between provinces, districts, villages and neighborhoods.	21.412.000	0,07%	N/A	55.000.000	0,18%	N/A	88.802.000	0,28%	N/A

Table 4.4. Adana Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
4	Health and Survival	To open a women's counseling center and build a shelter within the scope of combating violence against women; to provide psychosocial support, temporary shelter, equipment and awareness activities.	25.435.000	0,08%	N/A	69.175.000	0,22%	N/A	100.920.000	0,32%	N/A
4	Health and Survival	To perform maintenance and repair operations of mobile mammography devices.	650.000	0,00%	N/A	1.500.000	0,00%	N/A	2.560.000	0,01%	N/A
6	Awareness campaigns to promote gender equality	To conduct awareness-raising activities for gender equality (panels, conferences)	150.000	0,00%	N/A	450.000	0,00%	N/A	830.000	0,00%	N/A
6	Awareness campaigns to promote gender equality	Preparing a Local Equality Action Plan and covering its expenses	200.000	0,00%	N/A	-	0,00%	N/A	200.000	0,00%	N/A
6	Awareness campaigns to promote gender equality	To organize internal and external trainings, conduct awareness-raising activities and publish informative brochures on violence against women, child neglect and abuse, discrimination and gender equality.	240.000	0,00%	N/A	700.000	0,00%	N/A	940.000	0,00%	N/A
		TOTAL	86.407.000	0,28%	N/A	156.675.000	0,50%	N/A	285.432.000	0,91%	N/A

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024. As data for these activities was unavailable for 2019, they have not been included in the table.

The Meryem Women’s Initiative Production and Business Cooperative example stands out in this context. The target audience of the cooperative, which was established in 2020 with the financial and technical support of the ILO Türkiye Office, includes disadvantaged, poor, violence-stricken and refugee women, and in this respect, it is considered an important initiative to empower women who are subject to multiple discrimination. The 2022 activity report states that 165 women were included in the production process through this cooperative. This activity partially meets the 13th criterion of the First Assessment Matrice, “combating multiple and intersectional discrimination.”

In 2021 and 2022, entrepreneurship trainings for women were also organized and activities aimed at increasing women's employment were defined. However, the ratio of the allocated budgets to the total budget remained below 1%, which shows that gender-sensitive budgeting is not institutionalized strongly enough. As of 2022, the gender equality perspective began to be clearly included in performance programs, and a budget was allocated especially for awareness activities and counseling center services regarding combating violence against women. It is observed that the budgets allocated for women's shelters and counseling centers in the 2023 and 2024 performance documents are trying to make these services sustainable.

On the other hand, within the scope of equal access to public services, there are practices such as home care services and strengthening public transportation services in disadvantaged regions. Although these services do not directly target gender equality, they create an indirect equality effect in terms of reducing the invisible care burden on women and facilitating access to public services for women living in rural areas. In this context, Adana responds to the 10th criterion in the First Assessment Matrice, which is “expanding services that will improve women’s quality of life”, to a limited extent. Social adaptation activities for migrant women were carried out in cooperation with International Organization for Migration (IOM), for example, 53 migrant women were reached with a cultural tour activity in 2023. However, it is seen that this activity was not budgeted in the performance program and therefore was not included in the institutional planning

cycle. This situation creates the contradiction of implementation-present but planning and budgeting-incomplete.

Similarly, although the productive role of women has been supported in activities such as “handicraft markets”, shaping these roles on the basis of “contribution to the family economy” carries the risk of reinforcing traditional gender roles rather than empowering women as individuals. This also provides a limited and critical example in terms of the 6th criterion in the First Assessment Matrice, “equal participation of women in economic life”. As of 2021, Adana Municipality has turned to the CEMR criteria, but most of the practices have remained at the level of women-focused social services, and the equality approach in the strategic documents has not been fully integrated into the budget and monitoring processes.

Adana Metropolitan Municipality has started to make progress in gender equality since 2021 and has demonstrated good practices in some areas. However, when evaluated in terms of GRB, it is seen that equality targets cannot be integrated in the plan-program-budget chain in a holistic manner. Institutional capacity needs to be strengthened for monitoring, data-based reporting, strategic document-budget harmony and integration of the gender perspective into all service areas. If these developments are achieved, a more holistic equality approach can be built in line with the principles of the CEMR Charter.

In addition, combining the information derived from Table 4.1., Table 4.3. and Table 4.4., it is seen that Adana Metropolitan Municipality partially meets the criteria of “existence of a gender equality unit” and “inclusion of gender equality in the performance program”. Also, there are allocated budgets regarding to gender equality goals. However, it does not provide a fully transparent and traceable manner in presentation of realization information in activity reports. When evaluated together with this table, it can be said that Adana Municipality has addressed some commitments institutionally at the planning level but has not been able to create a holistic structure in the budget-implementation-monitoring chain.

There are no clear and sustainable practices in criteria such as balanced participation of women in decision-making mechanisms, gender impacts of digital transformation, intersectionality approach, and promotion of women's leadership. However, it is seen that activities are carried out, albeit limited, in areas such as combating violence against women, economic empowerment, social cohesion and home care services and are budgeted in certain years in performance programs.

In this context, Adana Municipality's institutional and budgetary compliance with the CEMR criteria shows a "partial and fluctuating" structure. Although progress has been made in certain themes (women's cooperatives, social services), practices have not been fully integrated into a holistic gender equality policy framework.

4.2.2. Antalya Metropolitan Municipality

Antalya Metropolitan Municipality is one of the municipalities that established its institutional structure regarding gender equality at an early stage and founded this structure with an official document. The Women-Men Equality Unit Coordination Office operating within the municipality has functional responsibilities such as preparing an equality action plan, monitoring and directing the implementations. Antalya Metropolitan Municipality's budgeting and policy approach regarding gender equality has been shaped by limited and indirect practices as of 2019. An activity budget was allocated under the purpose of "conducting social and educational activities for the family, women and society" in the 2019 performance program. However, the gender perspective was not clearly structured in the activities in question, and there were no clear traces of gender sensitivity at the budgeting level. Table 4.5. demonstrates the details of budget breakdown based on activities in line with CEMR criteria.

Table 4.5. Antalya Metropolitan Municipality Budget Details

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
3	Equal access to public services	Carrying out infrastructure development, project preparation and implementation studies for nurseries and daycare centers; increasing service capacity with garden arrangements.	-	0,00%	0,00%	5.778.200	0,03%	73%	1.315.000	0,01%	449%	7.545.000	0,04%	177%
3	Equal access to public services	Providing home health services to increase access to basic health services for low-income and needy individuals.	93.432	0,00%	0,00%	227.000	0,00%	65%	454.000	0,00%	95%	1.035.500	0,01%	77%
4	Health and Survival	Providing services and strengthening the institutional infrastructure of Women's Shelters to ensure that women exposed to violence or at risk have access to temporary shelter, psychosocial support, legal counselling and basic needs.	-	0,00%	0,00%	-	0,00%	N/A	115.000	0,00%	91%	447.500	0,00%	98%
		TOTAL	93.432	0,00%	0,00%	6.005.200	0,03%	73%	1.884.000	0,01%	342%	9.028.000	0,04%	162%

Table 4.5. Antalya Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
3	Equal access to public services	Carrying out infrastructure development, project preparation and implementation studies for nurseries and daycare centers; increasing service capacity with garden arrangements.	39.300.000	0,19%	57%	13.189.000	0,06%	77%	67.127.200	0,33%	83%
3	Equal access to public services	Providing home health services to increase access to basic health services for low-income and needy individuals.	1.541.000	0,01%	127%	3.397.750	0,02%	88%	6.748.682	0,03%	94%
4	Health and Survival	Providing services and strengthening the institutional infrastructure of Women's Shelters to ensure that women exposed to violence or at risk have access to temporary shelter, psychosocial support, legal counselling and basic needs.	500.000	0,00%	76%	2.000.000	0,01%	98%	3.062.500	0,01%	94%
		TOTAL	41.341.000	0,20%	60%	18.586.750	0,09%	81%	76.938.382	0,37%	85%

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024.

In the same year, a mobile application for children was referenced, but the function of this service in facilitating women's participation in economic life or reducing gender inequality in care work was not emphasized. Therefore, the application is not directly based on the perspective of women's empowerment and is presented without being associated with the goal of gender equality. Similarly, social support services for the elderly and the disabled are also included in the performance documents; however, these services do not have gender-segregated planning, data or target grouping.

As of 2020, it is seen that the municipality has started to adopt a more inclusive approach in its planning documents. In particular, a change in strategic language is observed with the expression “inclusive urban design projects that consider the needs of all segments of society”. In this context, it is stated that home health and care services are also maintained along with daycare centers and nursery services. Although this approach is not defined as directly related to gender equality, it has the potential to make an indirect contribution in terms of reducing the burden of women's care labor. At the same time, it is understood that the women's shelter was put into service or strengthened during this period within the scope of combating violence against women. The women's shelter application reflects a policy directly related to gender equality and compatible with the content of “prevention and intervention services for violence against women” included in CEMR criteria.

Between 2020 and 2024, the annual budgets allocated to activities within this scope increased in absolute terms. However, these increases were not reflected in the proportional share in the total municipal budget, and therefore, the priority level of gender-sensitive policies in the budget did not increase. This situation shows that, despite the diversification in planning, the perspective of equality in terms of budgetary prioritization remains limited.

On the other hand, the fact that most of the activities included in the performance programs of Antalya Metropolitan Municipality are reported together with the realized budget values in the annual activity reports can be considered as an important institutional capacity indicator. This is a positive practice in terms of traceability, budget transparency and accountability, and partially corresponds to the principle of “public presentation of

realization data”, which is one of the basic components of gender-sensitive budgeting systems.

4.2.3. Bursa Metropolitan Municipality

When the performance programs and related budget documents of Bursa Metropolitan Municipality for the period 2019-2024 are examined, it is observed that there are a limited number of policies directly related to gender equality and that the practices remain largely social service-oriented and indirect. The institutional approach of the municipality in terms of gender-sensitive budgeting (GRB) has not yet been systematized. Table 4.6. shows budget details of Bursa regarding to CEMR criteria.

Table 4.6. Bursa Metropolitan Budget Details

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Within the scope of Bursa Mobile Education Services (BUMEP / BENMEP), accessible, on-site education services are provided to disadvantaged groups, especially women, young people and individuals living in rural areas. Courses are organized to provide technical and professional skills in areas such as handicrafts, cooking, personal care, fast keyboard use and entrepreneurship; educational services are delivered directly to the target audience with mobile education tools.	5.013.400	0,01%	N/A	-	0,00%	N/A	-	0,00%	N/A
3	Equal access to public services	Construction of a Nursery and Day Care Center	-	0,00%	N/A	2.350.000	0,01%	N/A	1.500.000	0,00%	N/A
3	Equal access to public services	Delivering home-based medical care, ambulance transportation for patients, and in-home cleaning services for individuals in need	-	0,00%	N/A	25.702.800	0,06%	N/A	31.234.000	0,07%	N/A
4	Health and Survival	To increase the digital access of services for women through the development and operation of the Bursa Metropolitan Women's Club mobile application; to disseminate information, guidance, consultancy and awareness activities through the mobile platform.	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A

Table 4.6. Bursa Metropolitan Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
4	Health and Survival	Operation of Women's Shelters and Safe Houses & Counseling Center Services	2.447.000	0,01%	N/A	1.480.000	0,00%	N/A	5.100.000	0,01%	N/A
6	Awareness campaigns to promote gender equality	Awareness-Raising Activities on Women's Rights	-	0,00%	N/A	100.000	0,00%	N/A	100.000	0,00%	N/A
		TOTAL	-	0,00%	N/A	100.000	0,00%	N/A	100.000	0,00%	N/A

Table 4.6. Bursa Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Within the scope of Bursa Mobile Education Services (BUMEP / BENMEP), accessible, on-site education services are provided to disadvantaged groups, especially women, young people and individuals living in rural areas. Courses are organized to provide technical and professional skills in areas such as handicrafts, cooking, personal care, fast keyboard use and entrepreneurship; educational services are delivered directly to the target audience with mobile education tools.	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A	5.013.400	0,01%	N/A
3	Equal access to public services	Construction of a Nursery and Day Care Center	3.430.000	0,01%	N/A	-	0,00%	N/A	-	0,00%	N/A	7.280.000	0,02%	N/A
3	Equal access to public services	Delivering home-based medical care, ambulance transportation for patients, and in-home cleaning services for individuals in need	29.227.500	0,07%	N/A	68.787.000	0,16%	N/A	204.054.000	0,49%	N/A	359.005.300	0,86%	N/A

Table 4.6. Bursa Metropolitan Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	%Spent (Realization Rate)
4	Health and Survival	To increase the digital access of services for women through the development and operation of the Bursa Metropolitan Women's Club mobile application; to disseminate information, guidance, consultancy and awareness activities through the mobile platform.	-	0,00%	N/A	3.790.000	0,01%	N/A	1.600.000	0,00%	N/A	5.390.000	0,01%	N/A
4	Health and Survival	Operation of Women's Shelters and Safe Houses & Counseling Center Services	3.338.500	0,01%	N/A	4.420.000	0,01%	N/A	5.719.000	0,01%	N/A	22.504.500	0,05%	N/A
6	Awareness campaigns to promote gender equality	Awareness-Raising Activities on Women's Rights	200.000	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A	400.000	0,00%	N/A
		TOTAL	200.000	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A	399.593.200	0,96%	N/A

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024.

As of 2019, the women's shelter, one of the municipality's first visible gender-based services, was included in the activity program. Bursa Family Counseling and Education Center (BADEM), which was put into operation in the same year, aims to strengthen the family structure and provide psychosocial support. The services provided by BADEM are carried out in the form of individual and family-based counseling. However, these services are not directly based on the principle of gender equality; they are structured more to support women's roles within the family. Providing counseling, especially to women who are victims of violence, shows that these centers indirectly contribute to the empowerment of women. However, it is seen that these contributions are not supported by gender-based budgeting or data disaggregation mechanisms.

The Bursa Mobile Education Project (BUMEP) and the Bursa Barrier-Free Mobile Education Project (BENMEP), which were implemented in the same period, aim to expand education services at the neighborhood level. BUMEP aimed to provide basic digital skills to housewives in particular; however, this goal was defined in terms of reinforcing the role of women in the family that supports their children's education rather than their economic empowerment as individuals. In this respect, the project has a perspective that indirectly weakens the goal of gender equality. In the years after 2019, no additional budgeting traces were found in the performance documents for these two projects.

As of 2020, municipal documents have begun to include some new activities that can be associated with a gender perspective. These include awareness-raising activities for women's rights, the opening of a women's counseling center, and services such as opening a crèche and daycare center. While these practices have the potential to support women's participation in social life and employment, it is understood that these goals are not directly defined within the framework of gender equality in performance programs and are not systematized at the budgeting level.

In addition, social support policies such as home patient care, ambulance and home cleaning services were included in the same year. It can be said that these services indirectly relieved the care burden of women. However, it is observed in the documents

that such effects are not analyzed in a gender-segregated manner and that the services do not aim to transform gender roles.

As of 2023, it has been determined that a budget has been allocated for the “Kadınız Biz” (We are Women) mobile application as one of the first visible steps of Bursa Metropolitan Municipality based on digital equality. This application aims to increase the accessibility of municipal services for women in the digital environment, facilitate their participation in social life and provide consultancy support regarding the fight against violence. In addition, women have been provided with the opportunity to express their opinions to the city administration through the application, and the service diversity has been increased with social assistance and equal opportunity modules. In this respect, the “Kadınız Biz” application indirectly contributes to the digitalization and social participation headings of the CEMR criteria.

4.2.4. Kars Municipality

Although Kars Municipality does not have an independent performance program for 2019 in public databases, the 2015–2019 Strategic Plan and the performance program prepared within the scope of this plan include year-based targets. These documents define some activities that can contribute directly or indirectly to gender equality. The first of these is the goal of providing entrepreneurship training to women once a year. However, it is stated in the 2019 activity report that this target was only achieved by 24%. This situation points to the weakness between planning and implementation in the municipality’s initiatives targeting gender equality. Table 4.7. shows budget details throughout the years 2019-2024.

Table 4.7. Kars Municipality Budget Details

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Providing entrepreneurship training for women once a year until the end of 2019	35.774	0,01%	24%	-	0,00%	N/A	-	0,00%	N/A
3	Equal access to public services	Establishment of a Women and Children Social Life Center and a Nursery and Provision of Multi-Purpose Support Services; these centers will include free nursery services, vocational courses, cooperative training, various social and cultural workshops, and women's counseling and solidarity units.	191.941	0,03%	N/A	2.545.000	0,42%	N/A	480.000	0,08%	N/A
6	Awareness campaigns to promote gender equality	Creating education-based policies to prevent women from being subjected to violence	-	0,00%	N/A	20.000	0,00%	N/A	10.000	0,00%	N/A
2	Equal access to employment and working conditions	Creating a market area and providing sales space for the easy marketing of handicrafts produced by women	-	0,00%	N/A	200.000	0,03%	N/A	120.000	0,02%	N/A
3	Equal access to public services	Arranging sports areas that women can benefit from and ensuring their accessibility	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A

Table 4.7. Kars Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
6	Awareness campaigns to promote gender equality	A social equality desk will be established and social equality training will be provided to Municipality staff.	-	0,00%	N/A	4.000	0,00%	N/A	15.000	0,00%	N/A
6	Awareness campaigns to promote gender equality	Making budgeting sensitive to social equality and preparing the Social Equality Impact Assessment report.	-	0,00%	N/A	10.000	0,00%	N/A	-	0,00%	N/A
3	Equal access to public services	Modernizing and expanding home-based elderly care services, organizing spaces where elderly people can socialize, and facilitating their accessibility.	-	0,00%	N/A	70.000	0,01%	N/A	110.000	0,02%	N/A
5	Multiple and Intersectional Programs	Developing realistic projects that meet local needs in collaboration with NGOs	-	0,00%	N/A	15.000	0,00%	N/A	-	0,00%	N/A
6	Awareness campaigns to promote gender equality	Organizing informative panels and seminars on women's health, distributing relevant brochures, and supporting the work through social media and the municipality website.	-	0,00%	N/A	8.000	0,00%	N/A	10.000	0,00%	N/A
		TOTAL	227.715	0,04%	N/A	2.872.000	0,47%	N/A	745.000	0,12%	N/A

Table 4.7. Kars Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
2	Equal access to employment and working conditions	Providing entrepreneurship training for women once a year until the end of 2019	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A	35.774	0,01%	24%
3	Equal access to public services	Establishment of a Women and Children Social Life Center and a Nursery and Provision of Multi-Purpose Support Services; these centers will include free nursery services, vocational courses, cooperative training, various social and cultural workshops, and women's counseling and solidarity units.	130.000	0,02%	N/A	250.000	0,04%	N/A	750.000	0,12%	N/A	4.346.941	0,71%	N/A
6	Awareness campaigns to promote gender equality	Creating education-based policies to prevent women from being subjected to violence	20.000	0,00%	N/A	50.000	0,01%	N/A	150.000	0,02%	N/A	250.000	0,04%	N/A
2	Equal access to employment and working conditions	Creating a market area and providing sales space for the easy marketing of handicrafts produced by women	100.000	0,02%	N/A	150.000	0,02%	N/A	450.000	0,07%	N/A	1.020.000	0,17%	N/A
3	Equal access to public services	Arranging sports areas that women can benefit from and ensuring their accessibility	30.000	0,00%	N/A	200.000	0,03%	N/A	600.000	0,10%	N/A	830.000	0,14%	N/A

Table 4.7. Kars Municipality Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
6	Awareness campaigns to promote gender equality	A social equality desk will be established and social equality training will be provided to Municipality staff.	10.000	0,00%	N/A	50.000	0,01%	N/A	150.000	0,02%	N/A	229.000	0,04%	N/A
6	Awareness campaigns to promote gender equality	Making budgeting sensitive to social equality and preparing the Social Equality Impact Assessment report.	5.000	0,00%	N/A	30.000	0,00%	N/A	90.000	0,01%	N/A	135.000	0,02%	N/A
3	Equal access to public services	Modernizing and expanding home-based elderly care services, organizing spaces where elderly people can socialize, and facilitating their accessibility.	20.000	0,00%	N/A	300.000	0,05%	N/A	900.000	0,15%	N/A	1.400.000	0,23%	N/A
5	Multiple and Intersectional Programs	Developing realistic projects that meet local needs in collaboration with NGOs	20.000	0,00%	N/A	50.000	0,01%	N/A	150.000	0,02%	N/A	235.000	0,04%	N/A
6	Awareness campaigns to promote gender equality	Organizing informative panels and seminars on women's health, distributing relevant brochures, and supporting the work through social media and the municipality website.	15.000	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A	33.000	0,01%	N/A
		TOTAL	350.000	0,06%	N/A	1.080.000	0,18%	N/A	3.240.000	0,53%	N/A	8.514.715	1,40%	N/A

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024.

In the same year, 2019, regulations aimed at increasing the access of disadvantaged groups (women, disabled people, children, girls, elderly people, etc.) to public spaces were also included. It was aimed to redesign urban infrastructures such as parks, green areas, sidewalks and squares according to the needs of these groups. However, it is seen that these activities are not supported by gender-disaggregated data and that implementation and budgeting information is not presented in the activity reports.

The 2020 performance program points to a period in which the municipality's strategic will for gender equality is more clearly demonstrated. The goals defined for this year are not limited to the field of social services; structures that prioritize women's economic empowerment and aim for an egalitarian institutional transformation in municipal administration also stand out. The program includes multidimensional goals such as establishing a Women's Life Center and Day Care Center (nursery), establishing a women's consultation and solidarity desk, providing vocational training within the life centers, integrating workshops and nurseries, and creating market areas where women's handmade products can be sold. These goals are meaningful in terms of gender equality, as they are not limited to service delivery alone but also aim to support women's economic participation.

In addition, as of 2020, it was aimed to spread the social equality perspective in all municipal services, and in this context, practices such as: Establishing a Social Equality Desk, Providing social equality training to municipal staff, Conducting budgeting sensitive to social equality, Preparing the Social Equality Impact Assessment report, etc. were also included in the performance documents. These regulations directly overlap with the articles of the CEMR Charter on “building institutional capacity”, “raising education and awareness” and “integrating an equality perspective into the budget”. New activities aimed at increasing access to physical and social areas for women have been planned by the municipality in 2022. One of these is the organization of sports areas that women can benefit from and increasing their accessibility. Although this activity has the potential to increase women’s access to physical spaces and their public visibility, detailed explanations on how the practice was designed in terms of gender sensitivity are not included in the performance documents.

On the other hand, the budget data of Kars should be evaluated within the context of its governance structure. During the most of the analysis period (2020-2024), the municipality was administered not by an elected local government, but by a trustee appointed by the central authority. Such political interventions may limit the functionality of gender-responsive budgeting (GRB) processes, which rely on the principles of participation and transparency. Although Kars demonstrated strong discursive alignment with the CEMR principles and allocated the highest share (1.4%) of its budget to equality objectives among the municipalities analyzed, it remains unclear whether these expenditures resulted from an institutionalized, multi-stakeholder, and data-driven GRB process. Therefore, the interpretation of these findings must take into account the municipality's administrative conditions and the structural limitations in its decision-making processes.

4.2.5. Ordu Metropolitan Municipality

When the performance programs and activity reports of Ordu Metropolitan Municipality for the period 2019–2024 are examined, it is seen that the municipality's approach to gender equality is shaped not directly but rather through indirect social support services and practices aimed at disadvantaged groups. Although it is observed that the municipality's activities include certain targets for women, it has been determined that these targets are mostly focused on social assistance and employment; and that they lack structural transformation strategies structured with a gender equality perspective. In the 2020 performance program, it is seen that services such as home cleaning and home health checks are included under the title of "ensuring that disadvantaged groups have access to services aimed at improving their quality of life". These services are especially important in terms of supporting the elderly, disabled or individuals with home care burden. However, since the practice is not directly associated with gender equality and no analysis is provided on whether it has a mitigating effect on the care labor burden on women, these services only have the potential to contribute to indirect equality. Table 4.8. shows the details of the activities aligning CEMR criteria and progress on the allocated budget between 2019-2024 years.

Table 4.8. Ordu Metropolitan Budget Details

Criteria Number	CEMR Criteria	Activity Name	2019 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2020 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2021 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
3	Equal access to public services	Providing Home Cleaning and Health Check Services	-	0,00%	N/A	2.216.000	0,02%	N/A	2.959.000	0,03%	N/A
2	Equal access to employment and working conditions	Supporting Women Producers and Increasing Plant Production Areas by Bringing Idle Agricultural Lands into Production. (It has been stated that as of 2023, support will be directed primarily to women producers.)	-	0,00%	N/A	-	0,00%	N/A	-	0,00%	N/A
		TOTAL	-	0,00%	N/A	2.216.000	0,02%	N/A	2.959.000	0,03%	N/A

Table 4.8. Ordu Metropolitan Budget Details (Continues)

Criteria Number	CEMR Criteria	Activity Name	2022 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2023 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	2024 Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)	Total Budget TRY	Allocated Budget in Total %	% Spent (Realization Rate)
3	Equal access to public services	Providing Home Cleaning and Health Check Services	1.328.000	0,01%	N/A	1.910.000	0,02%	N/A	2.605.000	0,03%	N/A	11.018.000	0,12%	N/A
2	Equal access to employment and working conditions	Supporting Women Producers and Increasing Plant Production Areas by Bringing Idle Agricultural Lands into Production. (It has been stated that as of 2023, support will be directed primarily to women producers.)	6.621.316	0,07%	N/A	8.490.000	0,09%	N/A	22.025.000	0,24%	N/A	37.136.316	0,40%	N/A
		TOTAL	7.949.316	0,09%	N/A	10.400.000	0,11%	N/A	24.630.000	0,27%	N/A	48.154.316	0,52%	N/A

Note. ^a Budget data are based on the 2019–2024 performance programs officially published by the municipality. ^b Allocated amounts refer to the total activity budgets outlined in the municipalities' officially published performance programs between 2019 and 2024. ^c The percentage spent (realization rate) was determined based on the data reported in the annual activity reports between 2019 and 2024.

As of 2022, the goal of “supporting women producers by increasing plant production areas” has been highlighted in performance documents. This goal has been reinforced in the 2023 performance program with the statement that “women will be supported as a priority”. In addition, it is observed that these activities are mostly designed with an understanding that considers women as labor-intensive labor in the agricultural sector and tend to reinforce the traditional labor force position rather than strengthening the role of women in production. Similarly, performance indicators such as the number of women who set up stands in the Handicraft Market are also used. These indicators are important in monitoring women's participation in economic activities.

Some support practices for women's cooperatives are included in the activity reports; Branding and marketing training, Inclusion of women's cooperatives in entrepreneurship training, Evaluation of local products and provision of necessary materials in this context. However, no information was found on whether these practices were supported by a clear budget in the performance programs. The lack of budgetary visibility indicates that GRB practices are not carried out systematically. In addition, although training and equipment support are provided, concrete outputs are not reported on the extent to which these activities serve to reduce gender inequality and whether they increase women's access to decision-making processes.

It is seen that gender equality is mentioned in the activity reports of Ordu Metropolitan Municipality within the scope of the United Nations Sustainable Development Goals (SDGs). This shows that the equality perspective is referred to at the institutional discourse level. However, it is understood that these references do not find a response in the performance programs and the municipality does not develop a direct policy targeting gender equality at the implementation level.

Ordu Metropolitan Municipality, while not producing structural policies directly focused on gender equality, has carried out some activities to support women, especially in agriculture, manual labor and social services. However, it is seen that these activities are not defined with a gender equality perspective, position women as a “vulnerable group” and are not budgeted and monitored within the scope of GRB applications. The indicator

definitions for vulnerable groups in the activity reports (women, children, disabled, families of martyrs and veterans) position women as social aid objects rather than equal individuals. None of the contemporary equality themes such as women's participation in decision-making processes, leadership positions or digitalization are included. In this context, Ordu Municipality's approach to gender equality is indirect, social aid-based and presents a structure that reproduces traditional gender roles. When evaluated in terms of GRB, it has been determined that a holistic approach has not been developed, the budget-performance-policy chain has not been established and monitoring mechanisms are inadequate.



DISCUSSION

This section discusses the extent to which gender equality policies have been institutionalized in municipalities that have adopted the CEMR Charter and how these policies are reflected in their financial documents. As a result of a preliminary assessment of how municipalities address gender equality at institutional and discursive levels through strategic plans and performance programs, five municipalities—Antalya, Kars, Adana, Bursa and Ordu—were selected. The GRB practices in these municipalities were analyzed in depth in the second stage of the study. In this section, the implementation practices of these five municipalities, the extent to which they overlap with gender-responsive budgeting (GRB) process and their institutional differences in terms of policy-budget integration are comparatively addressed.

Different implementation patterns were observed among municipalities. Antalya and Kars have clearly defined equality principles in strategic documents and supported them with institutional structures such as equality units or social equality desks. The fact that the expenditure data of these units can be monitored in Antalya's activity reports provides an important example of the monitoring dimension of GRB. Kars, on the other hand, draws attention with its equality-focused discourse and document language that aligns with international norms, despite its limited financial capacity. While it makes an effort to reflect gender equality objectives in its planning documents, the extent to which these goals are supported by actual expenditures remains unclear. As with the other municipalities—except Antalya—annual activity reports generally lack sufficient data to verify whether the budgets are spent in line with stated equality objectives, indicating a widespread weakness in implementation monitoring and financial traceability. Given that Kars was governed by a state-appointed trustee during the evaluation period, it becomes particularly important to question whether the progressive rhetoric on gender equality in its documents reflects genuine implementation or remains largely symbolic.

In addition, Adana adopts a more implementation-oriented approach by developing local programs such as women's cooperatives and community-based empowerment initiatives.

As a southern province that has received significant migration flows, particularly from Syria, some of these initiatives target the specific needs of migrant women. This reflects a broader trend in which municipalities tailor their gender equality efforts to local contexts and challenges, highlighting how equality policies often emerge as responses to city-specific social dynamics. However, despite these promising field-level efforts, the limited integration of such activities into strategic documents and the lack of systematic budget traceability in performance and activity reports constrain the sustainability and institutionalization of this approach.

Bursa and Ordu, on the other hand, have relied - more on social assistance and services when women are considered. In these municipalities, women are often defined as "needy" or "individuals with family responsibilities", and activities support the reproduction of traditional roles such as counselling, nurseries and handicraft workshops.

The political orientation of municipalities appears to be a significant factor influencing how gender equality is framed and implemented. In municipalities governed by the AKP, such as Bursa and Ordu, gender-related policies are often embedded within broader social assistance and family support frameworks. The discourse emphasizes protection and welfare rather than rights and empowerment, and activities targeting women are generally framed within the notion of serving “disadvantaged groups.”

In contrast, CHP-led municipalities like Adana and Antalya show a more explicit commitment to gender equality in both discourse and institutional design. Although gaps remain in terms of follow-through and implementation, these municipalities tend to emphasize the visibility of gender equality in their strategic documents. These patterns broadly reflect the political orientations of the municipalities: while AKP-led administrations tend to adopt a more conservative and protection-oriented approach to women, CHP-led municipalities exhibit a comparatively progressive and rights-based stance. However, implementation gaps persist across the political spectrum.

The case of Kars, governed by a state-appointed trustee after 2020 despite its previous election by a pro-equality party (DEM), reveals a different dynamic. The municipality

demonstrates the most comprehensive and rights-based gender framework among the cases analyzed, including strong references to international conventions and intersectionality. Yet, the lack of local democratic governance raises questions about the legitimacy and sustainability of these efforts.

Overall, the findings suggest that political ideology and governance structures shape not only the content but also the form and depth of gender equality practices at the municipal level.

The evaluation of municipal budgets according to the CEMR criteria (see Table 4.3.) confirms these institutional and discursive differences. The areas to which municipalities allocate the most resources are the criteria of “Equal access to public services”, “Equal access to employment and working conditions”, “Health and Survival” and “Awareness campaigns to promote gender equality”. For example, Bursa’s budget, which totals in the scope of CEMR criteria approximately 400 million TRY, mostly goes to social assistance programs, but traditional care roles shape these expenditures and do not contribute structurally to gender equality. In contrast, no municipality has allocated a budget to the criterion of “Balanced Participation in Decision-Making Processes”, and this goal has only found a discursive place in policy documents. Most of the activities carried out within the scope of the “Equal access to employment and working conditions” criterion focus on low-skilled jobs; no policy is followed to direct women to areas where they are not represented, such as STEM. No concrete budgeted activities were encountered in criteria such as “Addressing gendered impacts of digital transformation” and “Gender-sensitive urban planning”.

Overall, although gender equality targets have progressed at a discursive level, this progress in terms of institutionalization and budgetary support is not equal across municipalities. Antalya is the only example that has shown relatively consistent compliance in terms of budget tracking; however, the share allocated to gender-related activities in the total budget 0.37% is quite limited. Kars, has allocated 1.4% of its budget to equality-oriented targets but lacks realization figures.

When the transformative effect of the CEMR Charter is evaluated, it is seen that despite providing comprehensive and guiding principles, this potential has been implemented to a limited extent due to the lack of binding and control mechanisms in practice. The fact that the Charter does not have any sanction mechanism, standard reporting structure or incentive system indicates that supporting elements that could increase the consistency and scope of the implementation are missing. While expressing the equality principles in their documents, municipalities can act as if they have technically complied with the Charter without allocating a systematic budget, monitoring performance and building institutional capacity.

Although the CEMR Charter provides a normative framework at the local level, its effectiveness is directly linked to local political will, institutional capacity, financial priorities and accountability systems. Unless these elements are met, even the best-written equality goals will not find their way into practice. The Charter has the potential to be a strategic tool, but this potential can only be realised through ratification, but also through the establishment of integrated governance and implementation structures.

CONCLUSION

This study examines whether the European Charter for Equality between Women and Men in Local Life (CEMR), adopted by select municipalities in Türkiye, has served as a strategic lever to advance gender-responsive budgeting (GRB). The Charter explicitly encourages local governments to integrate a gender perspective into their budgeting processes and provides principles such as transparency, institutional commitment and equality planning, which closely align with GRB approaches. Through a detailed analysis of five municipalities (Adana, Antalya, Bursa, Kars, Ordu) that engage with gender equality at different levels, this study examines how—and to what extent—the adoption of the CEMR has impacted the planning, allocation and monitoring of gender-based budget items. Data from strategic plans, performance programmes and activity reports published between 2019 and 2024 were used to assess whether gender equality targets were not only articulated but also supported by measurable financial commitments and institutional mechanisms. This assessment of the extent to which gender equality goals are materialized within the plan-program-budget-monitoring cycle aims to examine the visibility and integrity of practices at the local government level.

One of the key findings of this study is that there is a serious gap between policy discourse and budgetary practice. While all five municipalities have formally adopted the CEMR Charter, the depth and consistency of this commitment varies greatly. Among the municipalities, Antalya stands out for partially aligning its expenditure tracking and institutional structure with CEMR principles. Kars presents a strong equality discourse, but lacks financial traceability. Adana carries out initiatives that support women, such as promoting women's cooperatives; however, these efforts are not yet integrated into a structured gender-responsive budgeting framework. While Bursa and Ordu appear to be more active in the field of social services, they lack a systematic and institutionalized approach to gender-responsive budgeting.

Several challenges were encountered during the research process. One of the main limitations was the lack of gender-disaggregated budget data, which made it difficult to

evaluate who actually benefited from gender-related activities in financial terms. Although some performance programs included gender-focused objectives, the absence of matching gender-specific data in activity reports limited the ability to monitor implementation and outcomes. It was also challenging to track activities over time, as some programs shifted under different strategic goals across documents. Moreover, the documents varied significantly in structure and terminology, requiring careful review to identify and interpret information relevant to the CEMR criteria.

This thesis aims to fill the gaps in the existing literature on the implementation of the CEMR Charter in Türkiye and offers concrete contributions to this field. Although various academic studies have been conducted on the Charter, this thesis systematically examines concrete budget data from a gender perspective through performance programs and activity reports as different from the other normative studies (Biricikoğlu, 2020; Dalaman, 2023; Kaşıkırık, 2021). The practices of municipalities were evaluated within a measurable and comparable framework through a set of criteria developed based on the principles in the CEMR Charter. In addition, the study established the structural relationship between the GRB and the CEMR Charter and demonstrated how these two approaches can provide integrity in terms of institutionalizing equality goals. This holistic approach ensured that not only the goals but also the financial and institutional instruments aimed at these goals were included in the evaluation scope; thus, it made an original contribution to the literature in terms of qualitative and methodological aspects.

Given that this study was based on a document analysis of municipal plans, reports, and policy documents, future research could benefit from field-based methodologies. In-depth interviews with program implementers, municipal staff, and beneficiaries would provide a more nuanced understanding of how gender equality commitments are interpreted, implemented, and experienced on the ground. Such qualitative insights could help bridge the gap between policy design and lived realities, offering a more comprehensive evaluation of gender-responsive budgeting at the local level.

The CEMR Charter provides a normative framework that can facilitate the integration of gender equality goals into local government policies under certain conditions. However,

unless it is supported by binding provisions, monitoring tools and incentive mechanisms, it risks remaining a mere declaration of goodwill. In order for municipalities to translate equality goals into concrete policies, they need to be supported by strategic incentives, use transparent reporting tools and develop audit mechanisms.

In this context, it is recommended that the Ministry of Interior and the Union of Turkish Municipalities at the national level support GRB framework; provide technical support and capacity building opportunities to local governments, and establish a monitoring and evaluation mechanism at the national level for municipalities that adopt the CEMR Charter. At the local level, municipalities need to go beyond symbolic commitments and institutionalize their equality units, develop Local Equality Action Plans with budgeted targets, and increase transparency and traceability in terms of budgets in their activity reports.

Collaborations between civil society organisations and local governments can ensure that field-based needs are reflected in policy processes. International actors – such as the European Union, UN Women – can support this process by providing financial and technical incentives to municipalities, facilitating the sharing of experience between municipalities and encouraging the use of standard reporting tools.

Therefore, while the CEMR Charter offers a promising normative framework, its transformative capacity will remain limited unless it is integrated with enforceable governance tools and financial commitments. This thesis thus contributes to the growing literature by demonstrating that institutional intent must be matched with operational capacity to achieve substantive gender equality in local governance.

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APPENDICES

Appendix A. Comparison of International Gender Budgeting Frameworks

Dimension	OECD	PEFA	IMF (GBI)	EIGE
Focus	Gender equality linked to economic growth and performance	Gender equality within public financial management systems	Gender budgeting as part of economic growth and macroeconomic stability	Gender equality mainstreamed across the budget cycle
Main Purpose	Support countries in linking gender goals with budgeting and policy impact	Assess how well gender is integrated in budget processes and institutions	Measure and compare countries' integration of gender into budgeting	Help EU countries embed gender equality in all phases of budgeting
Approach	Uses data, performance indicators, and gender impact assessments	Uses 9 indicators to check how gender is included in budget cycle.	Uses a Gender Budgeting Index with 12 indicators focusing on legal, preparation, execution, evaluation areas.	Combines data, monitoring tools, and gender impact analysis
Level of Application	Mostly national (some local cases)	Mostly national (PFM systems)	National	National and EU member states
Strengths	Comprehensive and data-driven	Covers full budget cycle and includes accountability tools	Useful for global comparison and policy guidance	Strong alignment with EU policy and legal frameworks
Limitations	Needs strong institutions and data systems	Assesses systems and processes, but does not directly evaluate outcomes.	Depends on countries' political will to act	Implementation varies across countries; limited outside the EU

Note. Created by the author based on OECD (2017), PEFA (2020), Alonso-Albarrán et al. (2021), and EIGE (2020).