



Available online at www.sciencedirect.com

ScienceDirect

Procedia

Economics and Finance

Procedia Economics and Finance 38 (2016) 224 - 231

www.elsevier.com/locate/procedia

Istanbul Conference of Economics and Finance, ICEF 2015, 22-23 October 2015, Istanbul, Turkey

Local Government Budgeting For Gender Equality

Hakan TURAN^{a*}, Ayse SENTURK^b

^aHakan TURAN, Kocaeli, 41100, Turkey ^bAyse SENTURK, Kocaeli, 41100, Turkey

Abstract

Today, gender responsive budgeting approach is adopted to participate in women's social, cultural and gender life more effectively in the economic sphere by local government. Gender responsive budgeting is to strengthen the equality perspective at all stages of the budget process to approaching gender equality in public institutions and organizations, or to reduce inequalities. Gender responsive budgeting, is reflected in the male-female equality instead of a separate budget for women. As stated in the 5018 Public Financial Management and Control Law, public institutions and organizations made strategic plans and the budget of institutions must be prepared depending on strategic plans. If expenditure is not in the strategic plan, an allocation in the budget is impossible. It is important that the preparation of the strategic plan is the basis for gender responsive budgeting. Allocations have been increasing day by day at modern societies that value to positive discrimination. This study has been investigated the gender equality approach in 39 districts in Istanbul. Data were obtained from TUIK's data population of 2014. To clarify the distinction created by the gender equality approach has benefited from the cluster analysis. Thus, the district has been determined whether the rates are close together in the same group. The hierarchical method was used in 39 districts because clustering number of sets wanted to predetermine. Ward's (variance) method depending on hierarchical clustering method is adopted. The results were visualized by Dendrogram. The Euclidean distance measure has been applied for determining the distance between criteria. Consequently, it is analysed in detail how the budgets of districts in Istanbul organized by gender equality approach.

© 2016 The Authors. Published by Elsevier B.V. This is an open access article under the CC BY-NC-ND license (http://creativecommons.org/licenses/by-nc-nd/4.0/).

Peer-review under responsibility of the Organizing Committee of ICEF 2015.

Keywords: Dendrogram, hierarchical clustering, Istanbul, Euclidean distance, gender-based budgeting, Ward's methodmethod

^{*} Hakan TURAN. Tel.: +02626415010; fax: +02626415019. E-mail address: hakan.turan@tubitak.gov.tr.

1. Introduction

The aim of 5018 Public Financial Management and Control Law is to regulate the structure and functioning of public financial management, the preparation and the implementation of the state budget, the accounting for all financial transactions inasmuch as the effective, economic and efficient way of obtaining and using of public resources, accountability and financial transparency in accordance with the policies and objectives at development plans and programs (Republic of Turkey Ministry of Finance Strategy Development Unit, 2010). This law includes public institutions under the central government, social security institutions and consisting of local administrations under general administration for the financial management and control.

The municipalities prepare their strategic plans with regard to the local distinctive political, economic and social targets in accordance with the local cultural background that has a standard format. It is called as Their Local Equality Action Plans (LEAPs) which also consists of the redesigning the municipality structure so as to gender equality approach. For this purpose, there are a lot of target achievements in the LEAPs such as regional training courses at different branches, giving services for women's employment and development, social and care centers (Şenesen & Yücel, 2014).

The numerical policy of an organization is the budget that shows the social and economic priorities of a group. The aim of gender budgeting is not a different budgets for women. It purposed the gender-sensitive way for general budgets which includes planning, approving, executing, monitoring, and auditing processes. Gender budgeting ensures that the fair of women, men, and children. It is not just money. The target of it the allocation of all decisions with a fair way (Anglican Women's Empowerment, 2015). Gender-responsive budgeting is actually very simple. The public sources will be deployed at a fair rate among men, women and children (Gender in Local Government: A Source Book for Trainers, 2015).

We choose the districts of Istanbul Metropolitan Municipality for this research. It is obvious that the most crowded, busiest, largest and popular city of Turkey. Istanbul is a world within a world, a bustling city of cultures That's why, it is the best experimental subject for GBR in Turkey.

This paper assesses the present situation of the 39 districts of Istanbul Metropolitan Municipality for gender budgeting. For this analysis, we benefit from Hierarchical Clustering Analysis method.

2. Literature Review

Gender-responsive budgeting (GRB) is a perspective of devoting resources in defiance of the different requirements, relations and restrictions of women and men. It also includes disaggregating and analyzing government expenses and incomes based on their varied effects on varied classification of women and men, boys and girls. GRB includes an analysis and comprehension of the circumstance of varied classification of men and women, boys and girls to specify the gender divergences/disparities and adjusting convenient interferences in Development plans and budgets to scrutinize those (Gender Budgeting Guidelines by DAC, 2005).

In other words, gender budgeting stands for a gender essential evaluation of budgets, including a gender approach at all degrees of the budget process and reconstructing incomes and expenses so as to enhance gender equality. (European Commission, 2003).

GRB attempts seek to create ensuring political infrastructures, establish capacity and empower following mechanisms to back up responsibility to women. This web page enables governments, non-governmental organizations, parliaments and academics by means of sources for comprehension and performing GRB (http://www.gender-budgets.org/, 2015).

Download English Version:

https://daneshyari.com/en/article/982539

Download Persian Version:

https://daneshyari.com/article/982539

<u>Daneshyari.com</u>