



T.R.
PRESIDENCY OF REPUBLIC OF TÜRKİYE
PRESIDENCY OF STRATEGY AND BUDGET



**RECENT DEVELOPMENTS IN
BUDGETING AND PUBLIC
EXPENDITURE**

December, 2023

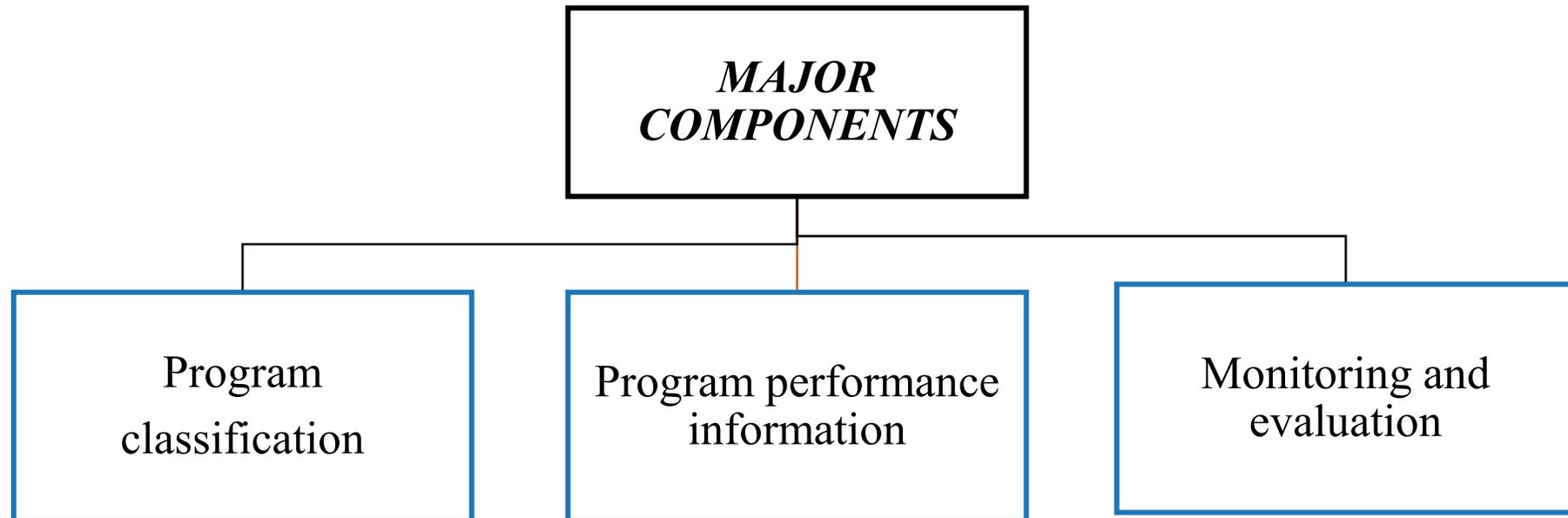
CONTENT

- ❖ Performance Based Program Budgeting
- ❖ Gender Responsive Budgeting
- ❖ Children Focused Budget Analysis

PERFORMANCE BASED PROGRAM BUDGET

Definition of Program Budget

Budgeting system in which *expenditures are classified according to program classification*, information is provided to decision-makers on public service delivery performance to develop expenditure prioritization and is used systematically in the resource allocation process



PERFORMANCE BASED PROGRAM BUDGET

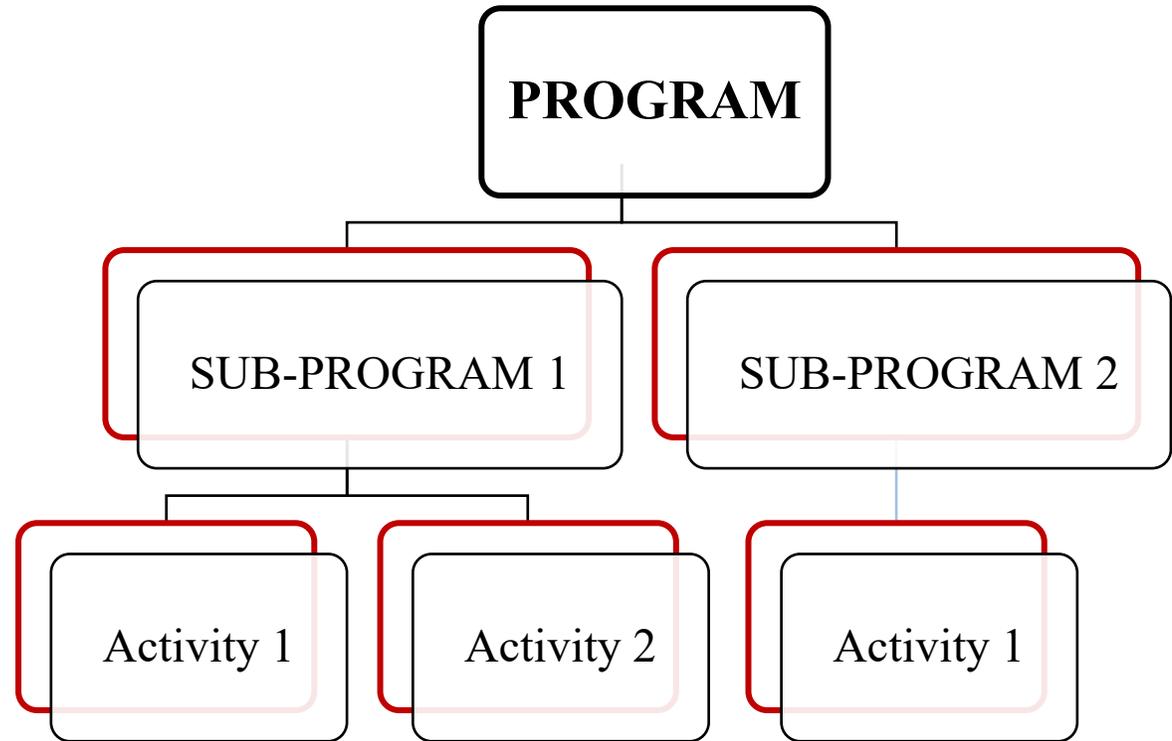


Program Classification

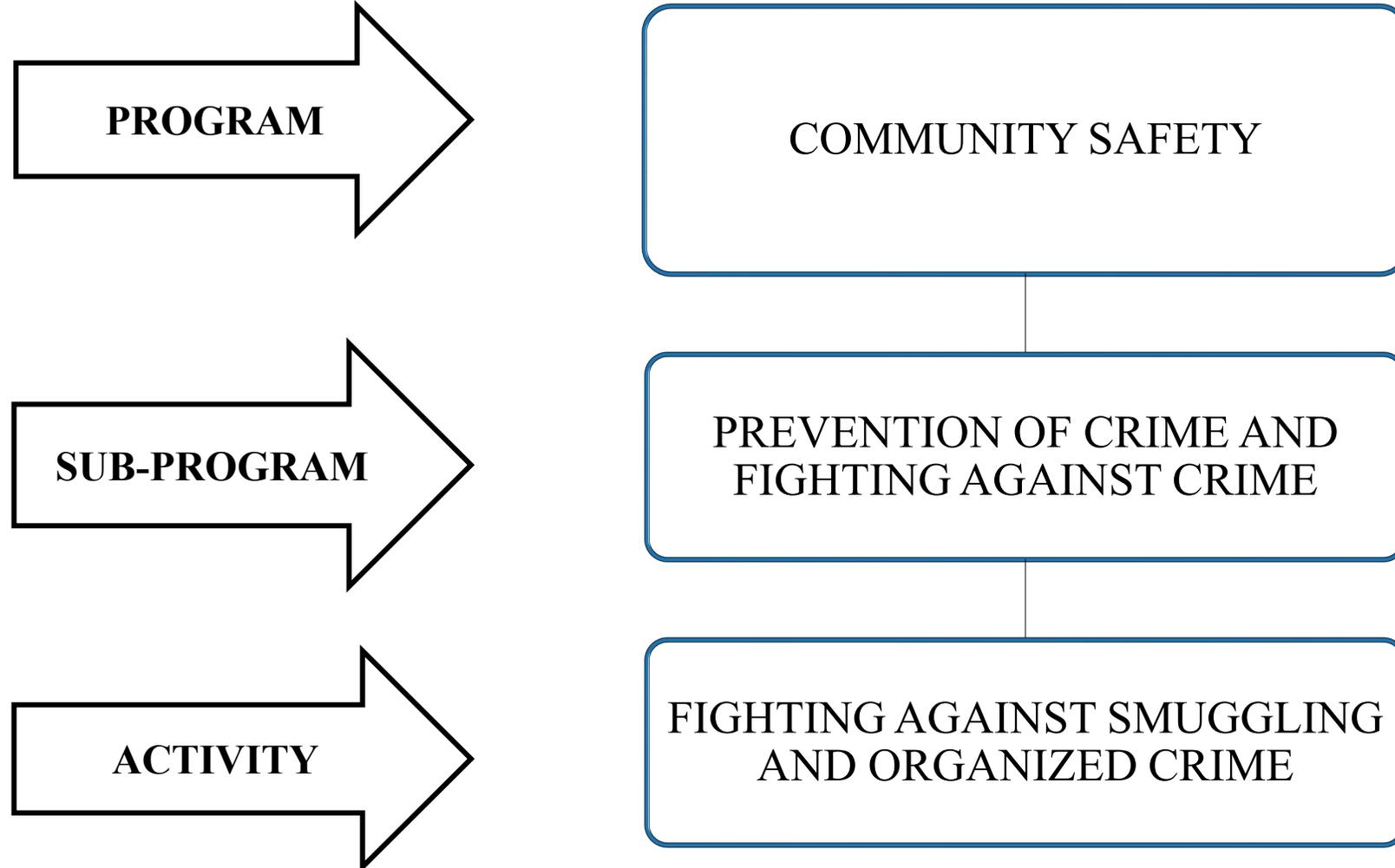
Program classification consists of three levels as

Program - Sub Program - Activity

to plan and use public resources allocated in the budget



PERFORMANCE BASED PROGRAM BUDGET





PROGRAM CLASSIFICATION AND BUDGET

- The Line Item of Budget (estimations for expenditures are demonstrated) is designed according to the analytical budget classification (ABC) which includes program, institutional, financing type and economic classifications.
- Also activities are affiliated with functions of government to continue production of data by functions.



GENDER RESPONSIVE BUDGETING

- One of the programs included in our 2024 Central Government Budget Law proposal is the "Women's Empowerment" program. Through this Program, the resources allocated directly to women were made visible in the budget.
- "Implementing Gender-Responsive Planning and Budgeting in Türkiye Project" carried out in cooperation with UN Women.
- In accordance with the Project, public administrations were requested to include performance indicators in performance information for monitoring equality of opportunity between men and women. Through these indicators, it is aimed to monitor how women are affected by the expenditures made by each administration. There are 59 indicators in this context.



CHILDREN FOCUSED BUDGET ANALYSIS

- In Türkiye, Child Focused Budget studies, which contribute to the realization of children's rights by increasing child welfare and allocating public financial resources in a better, more equitable and sustainable manner for children, and supporting the best possible use of the budget for the purpose of culture, are carried out in cooperation with UNICEF.
- As a result of the joint work carried out between UNICEF and Türkiye, Türkiye's Child-Focused Budget Analysis was made.
- In this analysis; education, health and social protection expenditures allocated for children in the central government budget and child-focused budget sizes are included.



THANK YOU...

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