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# GRPFM-5

## Sex-Disaggregated Performance Information for Service Delivery

### Guiding question

Do the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs?

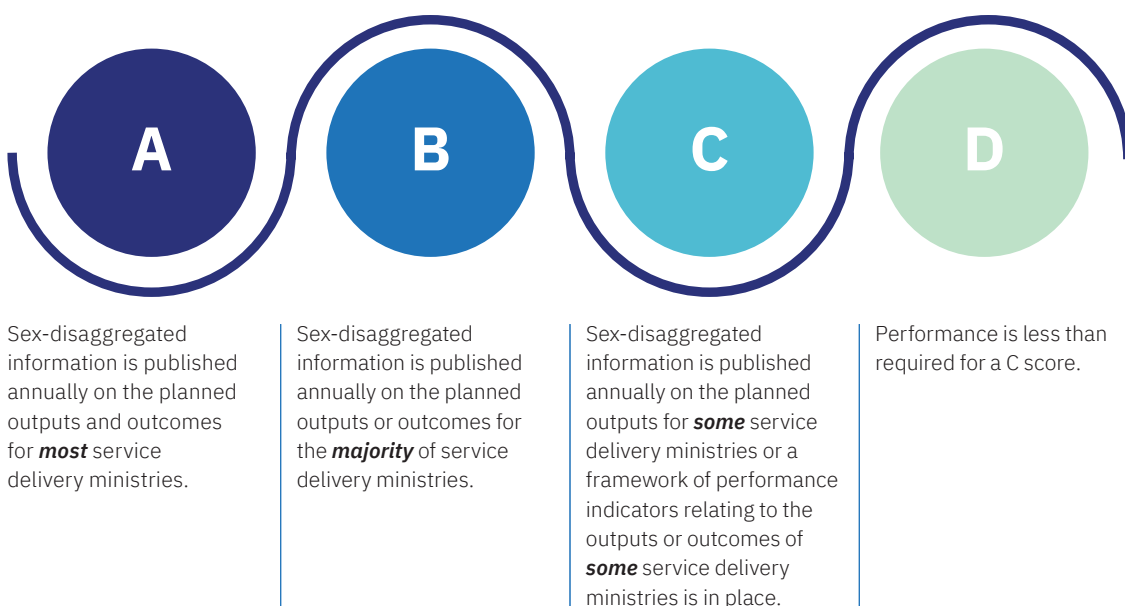
### Description

This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions (subindicators) and uses the M2 (averaging) method for aggregating dimension scores.

### Dimensions and scoring

#### GRPFM-5.1 Sex disaggregated performance plans for service delivery

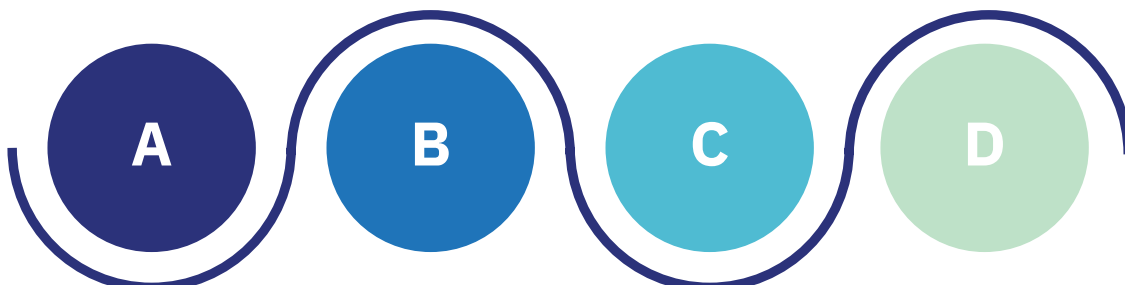
##### Minimum requirements for scores



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## GRPFM-5.2 Sex-disaggregated performance achieved for service delivery

### Minimum Requirements for scores



Sex-disaggregated information is published annually on the planned outputs and outcomes for **most** service delivery ministries.

Sex-disaggregated information is published annually on the actual outputs or outcomes for the **majority** of service delivery ministries.

Sex-disaggregated information is published annually on the actual outputs for **some** service delivery ministries.

Performance is less than required for a C score.

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### Related PEFA indicator or dimension

PI-8 Performance information for service delivery

PI-8.1 Performance plans for service delivery (for GRPFM-5.1)

PI-8.2 Performance achieved for service delivery (for GRPFM-5.2)

### Coverage

Central government. Services managed and financed by other tiers of government should be included if the central government significantly finances such services through reimbursements or earmarked grants or uses other tiers of government as implementing agents.

### Time period

For GRPFM-5.1, next fiscal year

For GRPFM-5.2, last completed fiscal year

### Measurement guidance

Promoting the efficiency and effectiveness of public service delivery is a core objective of the public financial management system. The inclusion of performance information within budgetary documentation is considered international good practice. It strengthens the accountability of the executive for the planned and achieved outputs and outcomes of government programs and services.

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Increasingly, governments have been including sex-disaggregated data in their performance-based budgeting systems to facilitate discussions regarding the impacts of their programs and services on men and women, including different subgroups of these categories, and on gender equality.

Sex-disaggregated data also help policy makers to assess and develop appropriate, evidence-based responses and policies.

Service delivery refers to programs or services that are provided either to the general public or to specifically targeted groups of citizens, either fully or partially using government resources. They include education and training, health care, social and community support, policing, road construction and maintenance, agricultural support, water and sanitation, and other services. They exclude services that are provided on a commercial basis through public corporations as well as policy functions, internal administration, and purely regulatory functions undertaken by the government, although performance data for these activities may be captured for internal management purposes. Also excluded are defense and national security.

Performance information refers to output and outcome indicators and planned results against those indicators. An output is the actual quantity of products or services produced or delivered by the relevant service (program or function). An outcome is the measurable effect, consequence, or impact of the service (or program or function) and its outputs. Activities are specific tasks or functions of a service delivery or program. Performance information on gender equality can be included in program objectives, activities, outputs, and outcomes.

Performance information may be included in performance plans, which include the annual budget documents, presented as a supplementary document or documents or published separately by each line ministry, and in performance reports, presented either in the executive's budget proposal or in an annual report or other public document, in a format and at a level (program or unit) that is comparable to the plans previously adopted within the annual or medium-term budget.

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## Sex-disaggregated data and performance-based budgeting

As the OECD report on gender responsive budgeting in OECD countries notes, performance-based budgeting has a particularly important role to play from a gender perspective by focusing on:

- A** The identification of realistic objectives and the establishment of linkages between gender objectives and budget resources
- B** The comprehensive reporting of gender-related performance indicators in order to monitor progress and identify gaps
- C** The generation of sex-disaggregated and gender gap data (Downes, von Trapp, and Nicol 2017).

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### Box 3.6 Linking GRPFM with performance budgeting and capitalizing on the use of sex-disaggregated data in Austria

Gender responsive budgeting was introduced in Austria in 2009 as part of the Federal Budget Reform and directly linked with performance budgeting. Strong championship by the director general of budget and public finance at the Federal Ministry of Finance meant that the federal budget has used GRPFM as a tool for achieving gender equality. GRPFM has legal underpinnings and is also enshrined in the Constitution. Article 13, paragraph 3 of the Constitution states, “Federation, States, and Communes are to strive for the effective equality of women and men in their budget management.”

Article 51, paragraph 8 of the Constitution links GRPFM directly with performance budgeting:

- “In the budget management of the Federation the fundamental principles of impact orientation, especially considering the objectives of the effective equality of men and women, ... are to be observed.”

Since the introduction of performance management at the federal level in 2013, every ministry and every budget chapter is required to analyze the relation between resources spent and the achieved impacts.<sup>a</sup> For this analysis, ministries need to design five outcome objectives when presenting their budget proposal, and one of those objectives needs to include a gender dimension. This requirement is explained in the budget circular, and ministries are expected to conduct ex ante gender impact assessments to determine the expected outcome objectives of budget policy proposals.

Budgetary units are required to present their activities, inputs, outputs, and outcomes and to include at least one indicator for each of the measures. These indicators are presented in the annual federal budget statement at the budgetary chapter level and the global budget level as well as in the explanatory budget documents at the detail budget level (**Figure B3.5.1**).

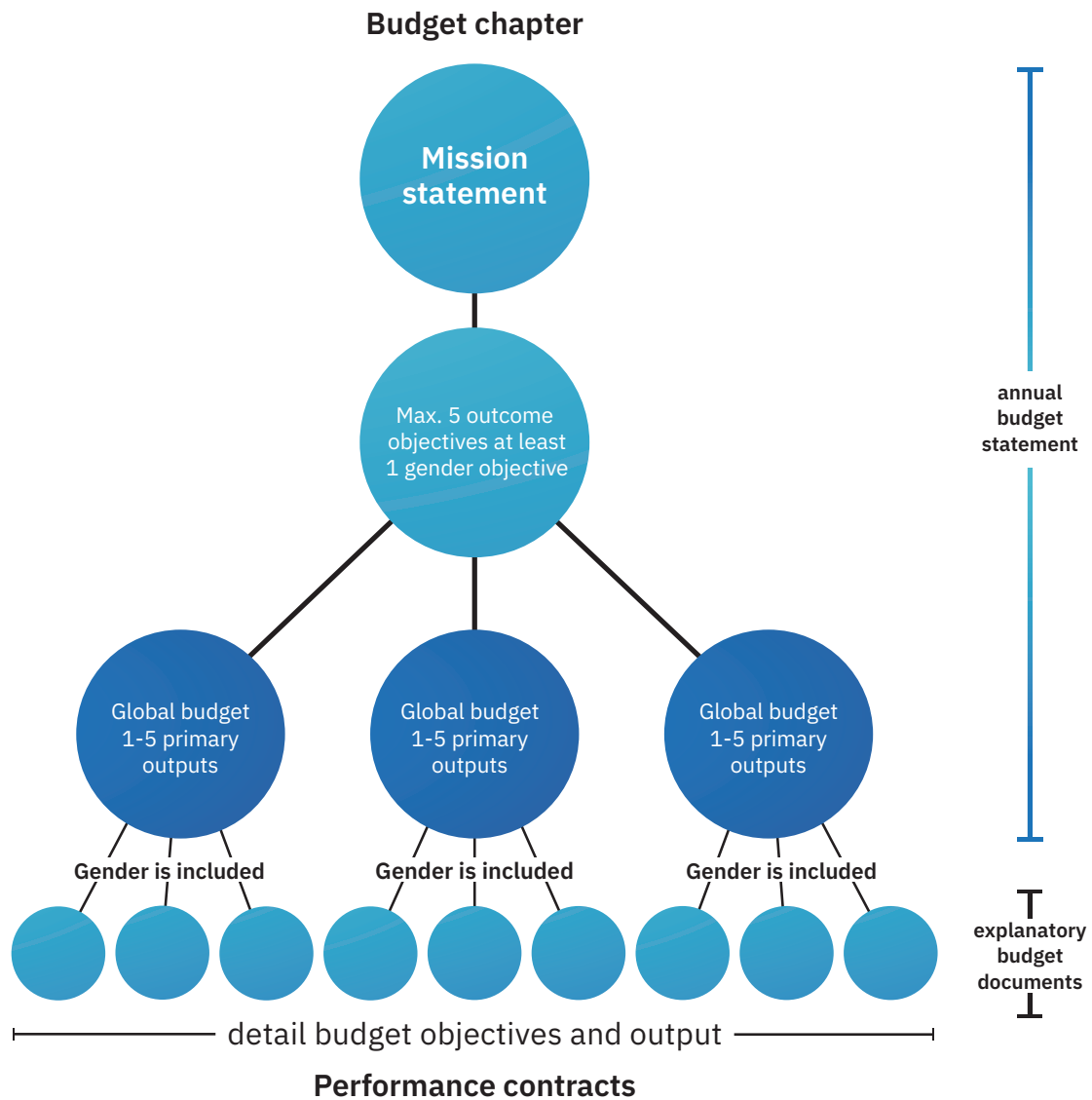
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**Source:** Ministry of Finance of Austria.

<sup>A</sup> Budget chapters in Austria refer to a single part of a policy or institution for example, many ministries consist of one chapter, such as the Ministry of Defense, while others consist of two or more, for example, the Ministry of Interior includes police and migration.

Austria has 12 ministries and 30 budget chapters; the Ministry of Finance controls about seven, mostly technical, chapters. Every budget chapter consists of up to five global budgets, and the budget chapter’s content is separated into different categories—for example, police, migration, central unit of the Ministry of Interior. Every global budget is divided into up to 99 first-level-detail budgets (for example, police directorate A, B, C; regional court 1, 2, 3,); if needed, every first-level-detail budget is again divided into up to 99 second-level-detail budgets (for example, district court 1, 2, 3).

**Figure B 3.5.1 Elements of the annual federal budget statement and explanatory budget documents in Austria**



Second-level-detail budgets do not include published performance information anymore; at this low, operational level, this kind of information is included only in internal performance contracts.

For all gender responsive data, from outcome objectives up to outputs at the first-level-detail budget, sex-disaggregated data are needed, including to conduct a gender impact assessment. The data mostly arrive from the statistics Office of Austria or the Court of Audit, where reliable, sustainable data are calculated. The gender mainstreaming units of the Federal Ministry of Equality and Youth offer ongoing discussions about these data and publish additional data themselves.