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# GRPFM–8

## Evaluation of Gender Impacts of Service Delivery

### Guiding question

Does the government include an assessment of gender impacts as part of evaluations of efficiency and effectiveness of service delivery?

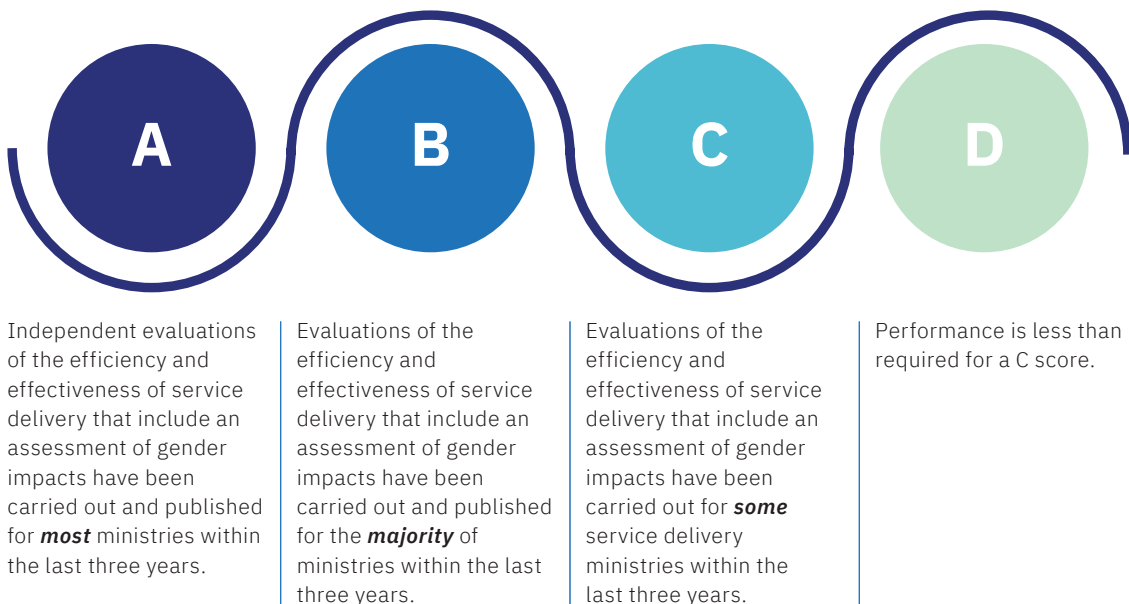
### Description

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator.

### Dimension and scoring

#### GRPFM–8.1 Evaluation of gender impacts of service delivery

##### Minimum requirements for scores



### Time period

Last three completed fiscal years

### Measurement guidance

It is important that men and women in different socioeconomic positions have equitable access to the full range of public services provided by government and that such services meet gender-specific needs.

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Evaluations of the impact of public services on gender and gender equality provide an important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups. Such evaluations can include, but are not limited to, program evaluation, assessment, and analysis; performance audits; public expenditure reviews; and ex post impact assessments. In some cases, a separate gender-sensitive evaluation may be undertaken, although it is more desirable to include the assessment of gender impacts in the regular evaluation processes.

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## **Ex post impact assessment that includes gender equality impacts can be carried out at the completion of a program or a service or during implementation in order to obtain feedback and use results to refine or redesign the program or service.**

Ex post impact assessment reports that include an element of gender equality impacts build on sex-disaggregated data to measure results and long-term outcomes for men and women. They provide information on the efficiency of programs or services with respect to equal access and equality; whether means and resources are used efficiently to achieve improved benefits for women and men; and whether costs and benefits have been allocated and received equitably. They also provide information on the effectiveness of programs or services by providing information on whether programs or services were effective in achieving gender equality and whether they contributed to the achievement of the planned outputs and outcomes and benefited a specific gender target group in line with planned expectations.

Including gender equality impacts assessment as part of ex post evaluations also enables evaluators to review both the expected and unexpected impacts of programs or services on wider policies, processes, and programs that enhance gender equality and women's rights. This review can include, for example, whether programs or services had an impact on increasing the number of women entering STEM professions, increasing the number of women setting up information technology businesses, reducing the number of cases of gender-based violence, or increasing the number of men taking paternity leave to care for their children.

Ex post evaluations that include gender equality impacts assessment are considered within the scope of this question if they cover all or some aspects of service delivery or if they are cross-functional and incorporate service delivery functions.

Independent evaluations in this context are evaluations undertaken by a body that is separate from, and not subordinate to, the body that delivers the service. It could be part of the same unit that has a separate reporting line to the chief executive officer or a senior management committee.

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For example, it could be a department with specific responsibilities for independent evaluation or review across the unit, including an internal audit department. External evaluations performed by, for example, development partners can be considered for this indicator provided they were carried out in agreement with government authorities.

### **In some countries, the supreme audit institution (SAI) carries out independent evaluations in the form of an audit.**

Most SAIs have a mandate to provide independent external oversight and report on the economy, efficiency, and effectiveness of government efforts to implement nationally agreed targets related to gender equality, including GRPFM. SAIs may fulfill their mandate by including gender equality as a cross-cutting theme in performance audits. They may also conduct audits of entities, projects, programs, and activities related to gender equality or audit a nation's progress toward outcome-based targets using a whole-of-government approach, as in the case of the Sustainable Development Goals.

SAI conclusions and recommendations contribute to strengthening accountability, transparency, and impact related to gender equality. The audit reports related to gender equality add value by providing insights and information to a wide variety of stakeholders at the national and international levels, for example, citizens, legislatures, civil society (including gender advocacy groups), and development partners. SAIs contribute to strengthening the impact on gender equality goals when the audit recommendations are accepted and implemented by those charged with governance.

### **Unlike ex post impact assessment, (gender) performance audits usually do not assess government policies; rather they assess the implementation of government policies.**

Service delivery programs refer to 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 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.

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### **Box 3.11** Ukraine's experience in conducting ex post gender impact assessments

In Ukraine, gender responsive budgeting efforts have focused on: (i) analyzing existing budget programs from gender equality perspective; (ii) improving the design of budget policies to ensure they are more responsive to the needs of men and women; and (iii) developing the capacity of the Ministry of Finance and line ministries in preparing budget documents that include gender considerations.

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Gender budget analysis is in the center of Ukraine's approach. This requires analyzing programs funded from the budget on how they address the needs of men and women, and different social groups. The gender analysis of budget programs is performed by working groups that are led by the finance department (not the department implementing the program); however, program representatives participate in the working groups. The budget analysis from gender perspective includes the following steps:

- 1 Identifying gender issues in the sector
- 2 Situation analysis
- 3 Establishing a baseline and collecting relevant sex-disaggregated information
- 4 Gender analysis of activities
- 5 Gender analysis of budget allocations
- 6 Recommendations for improvement of budget programs from gender perspective
- 7 Making changes to programs
- 8 Monitoring and evaluation

More than 300 budget programs have been redesigned following gender budget analysis since 2015 and more than a thousand of civil servants have been trained in GRPFM, including how to perform a gender analysis of budget programs. Each ministry and oblast established a working group on gender responsive budgeting by the Order of the respective ministry and respective oblast administration. Following the analysis, the working groups provided recommendations to the respective line ministries, State Statistics Service, and Ministry of Finance on how to improve budget programs, related objectives, activities, and indicators, and make them more gender responsive. In addition to 300 program that have improved through the redesign, more than 30 other legislative acts and documents that regulate the work in different sectors were prepared and approved.

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**Source:** PEFA GRPFM assessment report for Ukraine

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### Box 3.12 Gender performance audits in Austria

The Austrian supreme audit institution—Rechnungshof Österreich—carries out gender performance audits. In line with internal guidelines for performance audits, this type of audit should consider complementary questions on gender that include, for example, questions on the appropriateness of the performance indicators and targets, sufficiency of gender data, relevance of gender objectives, and others.

In 2017, for example, the Rechnungshof Österreich carried out a follow-up audit at the Federal Ministry of Health and Women’s Affairs (BMGF) to assess the state of implementation of the recommendations it had issued in the framework of its preceding audit on gender health in Austria. The audited period largely spanned the years from 2015 through 2016. Of the nine recommendations assessed, the BMGF had implemented four in full, two in part, and three not at all.

Another example includes an audit of gender aspects in income tax law with a focus on the income (earnings) tax at the Federal Ministry of Finance (BMF) carried out in 2016. The audited period largely spanned the years from 2013 through 2016. The goal of the audit was to describe the BMF’s equality objective (Chapter 16 of the Federal Budget Estimate, “Public Taxes and Contributions”) and to evaluate the corresponding measures and indicators as well as the quality of information on outcome orientation, based on the criteria in Section 41 of the Federal Organic Budget Act 2013. Another goal was to evaluate the planned and implemented measures related to the earnings tax with a focus on the 2015–16 tax reform.

The Rechnungshof Österreich also audited implementation of the equality objectives and indicators set out in the framework of outcome orientation in the Federal Chancellery (Chapter 10, “Federal Chancellery”), the Federal Ministry for Transport, Innovation, and Technology (Chapter 41, “Transport, Innovation, and Technology”), and the Federal Ministry of Agriculture, Forestry, Environment, and Water Management (Chapter 43, “Environment”). The audited period largely spanned the years from 2012 through 2015.

#### The goal of the audit was twofold:

- To assess compliance with quality requirements regarding the equality indications in the area of outcome orientation (for example, relevance, verifiability)
- To ascertain how ambitiously the federal ministries pursued their equality objectives and measures in order to contribute to the goal of gender equality.

The audit also examined the effectiveness of targeted internal management. Furthermore, it focused on quality assurance and the evaluation of equality indications.

The Rechnungshof Österreich concluded that gender equality was the only goal that all federal ministries were bound to pursue actively and was a cross-cutting issue. Nevertheless, it also concluded that the audited federal ministries had failed to take a coordinated interministerial approach, which would have enhanced the impact and supported the attainment of goals.

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**Source:** Rechnungshof Österreich, <https://www.rechnungshof.gv.at/>.