PEFA Supplementary Framework for Assessing Gender Responsive Public Financial Management

GLOBAL WEBINAR | May 14, 2020
CHAT: What is gender responsive public financial management?

• Please go to CHAT function (bottom of your screen) and briefly describe what gender responsive public financial management means to you.
• Explain in just a few words. No need for detail.
258 webinar registrations from around the world
258 registrations...

BY GENDER

Female 53%  Male 47%

BY ORGANIZATION TYPE

Academia
Bilateral development organization
Government
Private sector
Multilateral development organization
Other
Let’s agree to...

- **Mute** your microphones
- Type any questions in **chat**
- Keep comments **brief** and focused
<table>
<thead>
<tr>
<th>SPEAKERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emeline Bredy, World Bank</td>
</tr>
<tr>
<td>Maja Bosnić, Niras</td>
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<tr>
<td>Martin Bowen, PEFA Secretariat</td>
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<tr>
<td>Romawaty Sinaga, World Bank</td>
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<td>Urška Zrinski, PEFA Secretariat</td>
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</tbody>
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A little background...

- What is PEFA?

- Why is PEFA involved in gender responsive PFM?
PARTNERSHIP PROGRAM

• Established in 2001
• Nine partners
The PEFA program

**PARTNERSHIP PROGRAM**

- Established in 2001
- Nine partners

**METHODOLOGY**

The PEFA program provides a standard methodology for assessing PFM—**PEFA framework**
Global use of PEFA
Why PEFA GRPFM framework?

PEFA 2016: PI-8 ON SERVICE DELIVERY

PI-8 references sex-disaggregated performance information as good practice.

CONTRIBUTION TO SDG 5.C.1 DESIGN

PEFA Secretariat was invited to help design the SDG indicator on GRB.

PUBLIC CONSULTATION ON PEFA 2016

Proposal to introduce the assessment of gender specific information in the budget process as part of PEFA.

OFFICIAL LAUNCH OF PEFA 2016 IN BUDAPEST

During the session on future of PEFA, participants identified GRB as the priority area that could be assessed through alignment with PEFA.

COUNTRY REQUESTS TO ASSESS GRPFM

Zimbabwe (2018) is the first PEFA assessment report that includes information on GRB as part of PI-8.
Launch of PEFA Framework for Assessing Gender Responsive PFM

• January 23, 2020
At the end of this webinar you will be able to explain:

• **What** is gender responsive PFM and **why** it is important
• **How** GRPFM PEFA measures responsiveness of PFM systems and processes
• **Country experiences** in applying the GRPFM PEFA supplementary framework
AGENDA

1. What is gender responsive PFM?
2. PEFA GRPFM framework
3. Experience from Haiti
4. Experience from Indonesia
5. Experience from Ukraine
6. Next steps & resources
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1. What is gender responsive PFM?
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What is gender responsive PFM?

Integrating gender considerations into the design, implementation, reporting, tracking, monitoring, and evaluation of budget policies, both expenditure and revenue.
Integration throughout the budget cycle

BUDGET PLANNING

- Ex ante gender impact assessment
- Budget circular
- Budget documentation
- Sex-disaggregated data
Integration throughout the budget cycle

**BUDGET PLANNING**
- Ex ante gender impact assessment
- Budget circular
- Budget documentation
- Sex-disaggregated data

**BUDGET EXECUTION**
- Tracking expenditure
Integration throughout the budget cycle

**ACCOUNTING & REPORTING**
- Ex post evaluation
- Reports

**BUDGET PLANNING**
- Ex ante gender impact assessment
- Budget circular
- Budget documentation
- Sex-disaggregated data

**BUDGET EXECUTION**
- Tracking expenditure
Integration throughout the budget cycle

**SCRUTINY & AUDIT**
- Gender audits
- Legislative scrutiny

**ACCOUNTING & REPORTING**
- Ex post evaluation
- Reports

**BUDGET PLANNING**
- Ex ante gender impact assessment
- Budget circular
- Budget documentation
- Sex-disaggregated data

**BUDGET EXECUTION**
- Tracking expenditure
Quiz

1. Please use the animation toolbox in Webex (on the left side of your screen).

2. Then use the arrow function on the top of the toolbox.
How many countries around the world undertake gender responsive PFM?

Use the arrow in the animation toolbar.

20  40  80
80 COUNTRIES

Albania, Austria, Belgium, Finland, Iceland, Ireland, Netherlands, Norway, North Macedonia, Sweden, Ukraine, ...

Argentina, Barbados, Chile, Dominican Republic, Mexico, St Kitts and Nevis, ...

Bangladesh, Indonesia, India, Japan, Korea, Pakistan, Philippines, Sri Lanka, ...

Ethiopia, Morocco, Rwanda, Senegal, South Africa, Tanzania, Uganda, ...

Australia, Fiji, Samoa, ...
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PEFA GRPFM is a set of nine indicators that collects information on the degree to which a country’s PFM systems and processes recognize the different needs of men and women, and different subgroups of these categories, and promote gender equality.
GRPFM—1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS
Assesses the extent to which the government prepares an assessment of the gender impacts of new expenditure and revenue policies
GRPFM—1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

Assesses the extent to which the government prepares an assessment of the gender impacts of new expenditure and revenue policies.

**Expected direct benefits (gender):**
Gender composition of benefiting group

- Predominantly men
- Predominantly female

**Expected impacts (income, age distribution):**
Income distribution
- Benefits high income
- Benefits low income

Intergenerational impacts
- Benefits youth
- Benefits seniors

Policy-based fiscal strategy and budgeting
Transparency of public finances
Predictability and control in budget execution
Budget reliability
Management of assets and liabilities
Accounting and reporting
External scrutiny and audit
CHAT: If you were designing a metro station in London, what gender considerations would you include in the design?
GRPFM—2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT
Assesses the extent to which economic analyses of investment projects include gender impact assessment
GRPFM—2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT
Assesses the extent to which economic analyses of feasibility studies of investment projects included gender impact assessment.

GRPFM—3 GENDER RESPONSIVE BUDGET CIRCULAR
Assesses if the budget circular contains requirements for budget agencies to include information on:

- Gender impacts of new spending proposals and proposed reductions in expenditures
- Sex-disaggregated data on results of programs
GRPFM–4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

Assesses if the budget documentation includes information:

1. An overview of government’s policy priorities for improving gender equality
2. Details of budget measures aimed at strengthening gender equality
3. Assessment of the impacts of budget policies on gender equality
GRPFM–4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

Assesses if the budget documentation includes information:

1. An overview of government’s policy priorities for improving gender equality
2. Details of budget measures aimed at strengthening gender equality
3. Assessment of the impacts of budget policies on gender equality
QUIZ: Which country was the first to produce a gender budget statement?

Australia  Canada  South Africa  Sweden
QUIZ: Which country was the first to produce a gender budget statement?

- Australia
- Canada
- South Africa
- Sweden
QUIZ: What is sex-disaggregated data?

Data on individuals broken down by sex

Data used to perform gender statistics

Data to measure differences between genders

Data collected & tabulated separately for men & women
QUIZ: What is sex-disaggregated data?

Data on individuals broken down by sex

Data used to perform gender statistics

Data to measure differences between genders

Data collected & tabulated separately for men & women
Sex disaggregated data → Gender statistics → Design, implementation & evaluation of budget policies
GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

Assesses the extent to which sex-disaggregated data is included in governments’ plans and reports on service delivery (e.g., education, health).
GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY
Assesses the extent to which sex-disaggregated data is included in governments’ plans and reports on service delivery (e.g., education, health).

Examples of Progress Reported end Q1 2018

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment-rate of women</td>
<td>60.7%</td>
<td>61.6%</td>
<td>63.5%</td>
<td>Not yet available</td>
</tr>
<tr>
<td>with children</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Number of children        | 2018 Output Target | Q1 2018 output |
| receiving financial       | 184,000            | 182,006        |
| support under childcare   |                    |                 |
| support schemes           |                    |                 |

| No of females in          | 2015 | 2016 | 2017 | Q1 2018 |
| apprenticeships           | 26   | 60   | 145  | 153 (Target for 2018 300) |
GRPFM–6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY
Assesses the government’s capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes.

GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY
Assesses the extent to which sex-disaggregated data is included in governments’ plans and reports on service delivery (e.g., education, health).
GRPFM–7 GENDER RESPONSIVE REPORTING
Assesses to what extent annual report(s) include information on the following:

1. A report on gender equality outcomes
2. Data on gender-related expenditure
3. An assessment of the implementation of budget policies and their impacts on gender equality
4. Sex-disaggregated data on budgetary central government employment.
GRPFM–7 GENDER RESPONSIVE REPORTING

Assesses to what extent annual report(s) include information on the following:

1. A report on gender equality outcomes
2. Data on gender-related expenditure
3. An assessment of the implementation of budget policies and their impacts on gender equality
4. Sex-disaggregated data on budgetary central government employment.
GRPFM—7 GENDER RESPONSIVE REPORTING
Annual report(s) include gender responsive information.

GRPFM—8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY
Assesses the extent to which independent evaluations of the efficiency and effectiveness of public services consider gender impact.
GRPFM—7 GENDER RESPONSIVE REPORTING
Assesses the extent to which annual report(s) include gender responsive information.

GRPFM—8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY
Assesses the extent to which independent evaluations of the efficiency and effectiveness of public services consider gender impact.

Public service employees
- 30 % MEN
- 70 % WOMEN

Public services employees traveling for business
- 75 % MEN
- 25 % WOMEN
GRPFM—7 GENDER RESPONSIVE REPORTING
Assesses the extent to which annual report(s) include gender responsive information.

GRPFM—8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY
Assesses the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender.

GRPFM—9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET
Assesses the extent to which the legislature’s budget and audit scrutiny includes the review of gender impacts.
PEFA GRPFM framework
How are countries evaluated?

A. Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.

B. Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.

C. Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.

D. Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.
PEFA GRPFM report structure

1. INTRODUCTION
2. OVERVIEW OF ASSESSMENT FINDINGS
3. DETAILED ASSESSMENT OF GENDER RESPONSIVE PFM

**GRPFM Annex 1:** Summary of performance indicators

**GRPFM Annex 2:** Sources of information
Use of the GRPFM framework

- Antigua & Barbuda
- Haiti
- St Lucia
- Colombia
- Benin
- Togo
- Angola
- Ukraine
- Jordan
- Tunisia
- Indonesia
- Fiji
- Tonga
- Canada
- Norway
- Brussels Region

Legend:
- Report finalized or submitted for review
- Report not yet submitted for review
- Upcoming assessment
- In discussion / expressed interest
AGENDA

1. What is gender responsive PFM?
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6. Next steps & resources
Republic of Haiti
Capital: Port-au-Prince

**Population** 10.2 million

**Area** 27,750 sq km (10,714 sq miles)

**Major languages** Creole, French

**Life expectancy** 61 years (men), 64 years (women)

**Currency** gourde

UN, World Bank
Key existing initiatives of integrating gender in PFM

**Haiti has signed international agreements on gender equality and women's rights**
- Cairo Program of Action on Population and Development (1994)
- Beijing Program of Action (1995)

**National framework**
- 1987 Constitution
- Haiti's Strategic Development Plan (PSDH)
- 2014-2034 equality policy for women and men
- 2017-2027 national plan to combat violence against women.

**Institutions**
- Ministry of Women’s Affairs and Women’s Rights
- Office for gender equality in the Haitian Parliament
PEFA GRPFM assessment process

• **Purpose**: Understand how gender equality is mainstreamed in the budget process and to highlight the possibilities for enhancing gender sensitivity in PFM

• **How**: Part of the Disaster Response Public Financial Management Review

• **Management**: Assessment led by the World Bank and funded though budget support operation preparation
Key PEFA GRPFM assessment findings

- Gender impact analysis of **budget policy proposals** not integrated

- Public investment planning does not systematically consider gender impacts

- **Collection of sex-disaggregated data** and inclusion of this data in budget documentation could be strengthened

- **Gender-sensitive budget circular** could be reintroduced for budget proposals to include information on the effects of fiscal policies on gender equality
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Republic of Indonesia
Capital: Jakarta

Population 261 million

Area 1.9 million sq km (742,308 sq miles)

Major languages Bahasa Indonesia
650 local languages

Life expectancy 67 years (men), 71 years (women)

Currency Rupiah

UN, World Bank
Key initiatives of integrating gender in PFM

**INPRES 9 / 2000 on National Gender Mainstreaming** laid the foundation for gender mainstreaming in planning and budgeting.

**NATIONAL STRATEGY ON GENDER RESPONSIVE PLANNING AND BUDGETING** to Accelerate Gender Mainstreaming (GM) through Gender Responsive Planning and Budgeting with 4 Drivers (Bappenas, MOWECP, MOF and MOHA).

- **2000**
  - INPRES 9 / 2000
- **2009 - 2010**
  - The evaluation conducted by MOWECP made it clear that the GRB was advancing both at central and sub-national governments but stronger legal framework is indeed required.
- **2012**
  - Decree of Ministry of Finance (PMK 94/2017) on the Guidelines for Preparation of Annual Work Plan and Budget Document is issued and further revised.
- **2017 - 2018**

**Where it is now**

**Bappenas is tasked** to lead the revision of “STRATNAS” aimed at issuing a presidential decree on GRPB and include Ministry of Village and Transmigration as new driver.

**Ministry of Women Empowerment and Child Protection** will continue to provide technical assistance to both central and sub-national governments to improve the quality of gender mainstreaming and the institutionalization of Gender Responsive Budgeting in Indonesia.

The **MINISTRY OF FINANCE** is tasked to develop policy on integrating GRB in the budgeting process.

**RPJMN 2020-2024** has Gender is among the 4 Mainstreaming.
PEFA GRPFM assessment process

• **Purpose**: To take stock of achievements of integrating gender in PFM systems

• **How**: Standalone assessment

• **Management**: Assessment led by the World Bank and funded through the multi-donors engagement (EU, Canada and Swiss)
Key PEFA GRPFM assessment findings

- **Decent regulatory framework for GRB**: Solid framework, underpinning the implementation of GRB and requirement for all ministries to select their outputs relevant for gender equality, tag them and analyze them from gender perspective, and develop a gender responsive budget statement.

- **The government established gender machinery to promote gender equality**: Women ministry and commission for women’ human rights.

- **Several tools to help implement GRB**: Budget circular, gender budget statement, and tracking expenditure for gender equality.
Key PEFA GRPFM assessment findings con’t

KEY CHALLENGES

• **Top-down policy is missing.** It is not clear if one of the four drivers should take the lead on how to design programs and activities that could lead to gender equality.

• Gender responsive **awareness** is lacking, especially among the leaders.

• **Institutional capacity** is limited.

• **Lack of coordination** between planning and budgeting in the overall PFM system, leading to a lack of monitoring system to check the consistency of plan and realization of gender-related outputs and outcomes at different line ministries and agencies.
Proposed next steps

• The program is preparing a set of recommendations to government to be considered in **Roadmap for Gender Responsive PFM**

• Advise and support the government to implement the roadmap through the following set of activities:
  
  • review of Government Strategy of Gender Equality
  • conduct Public Expenditure Review
  • review of government regulations and business process of GRB
  • improving Service Delivery in a gender sensitive manner to enhance gender equality in key sectors
  • capacity development of government staff to implement GRB
  • improving PFM IT systems to become gender responsive
  • enhancing demand side of governance through supporting civil society organizations for advocacy of gender equality
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6. Next steps & resources
Ukraine
Capital: Kiev

Population 44.9 million

Area 603,700 sq km (233,090 sq miles)

Major languages
Ukrainian (official), Russian

Life expectancy 64 years (men), 75 years (women)

Currency hryvnya

UN, World Bank
Key existing initiatives of integrating gender

GRB part of PFM strategy

- 70 analyzed budget programs from the state level
- Methodological recommendations on integrating gender
- 103 analyzed budget programs at the local level
- 25 legal acts
- 325 changes in budget programs
PEFA GRPFM assessment process

- **Purpose:** To take stock of achievements of integrating gender in PFM

- **How:** Part of a regular PEFA assessment in Ukraine

- **Management:** Assessment led by the World Bank and funded by the European Commission
Key PEFA GRPFM assessment findings

• Focus on gender **budget analysis** and changes, but not fully institutionalized
• **Budget documentation** not fully including gender
• **Institutional framework** for GRB need to be strengthened
• **Monitoring and evaluation** function weak (does not exist)
• **Investment management, legislative scrutiny** and policy development not including gender perspective
Proposed next steps

• Assessment of the progress of current work on GRB – where further support is needed

• All entry points for introducing gender in PFM process and practices

• Enabling development of further actions for GRB work in Ukraine
PILOT FINDINGS
Aggregate analysis
PEFA GRPFM Assessments

GRPFM–1 Gender impact analysis of budget policy proposals
GRPFM–2 Gender responsive public investment management
GRPFM–3 Gender responsive budget circular
GRPFM–4 Gender responsive budget proposal documentation
GRPFM–5 Sex-disaggregated performance information for service delivery
GRPFM–6 Tracking budget expenditure for gender equality
GRPFM–7 Gender responsive reporting
GRPFM–8 Evaluation of gender impacts of service delivery
GRPFM–9 Legislative scrutiny of gender impacts of the budget
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CHAT: Making GRPFM a sustainable initiative—What are key success factors?
Supplementary Framework for Assessing Gender Responsive Budgeting

Framework & guidance for assessment teams

Brief presentation of the framework

Country case studies

Examples of Integrating Gender Considerations in Public Financial Management

- GRPFM-4: Tracking Budget Expenditure for Gender Equality
- The Republic of Korea

This case study is related to PEFAs gender-responsive public financial management indicator GRPFM-4: Tracking Budget Expenditure for Gender Equality. The indicator measures the government’s capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes.

In the Republic of Korea, the Ministry of Economy and Finance (MoEF) releases guidelines for classifying gender-sensitive projects and requests budgetary units to use them for all projects. Each departmental proposal of gender-sensitive projects is submitted to the MoEF by line ministries. Final coordination is made in the Standing Committee of the relevant minsters, including the MoEF and the Ministry of Gender Equality and Family (MoGEF).

Gender-sensitive classification sets the following criteria for direct and indirect projects:

Direct projects: Projects that contribute directly to the achievement of gender equality goals:
1. Budget projects that are included in the Basic Plan for Gender Equality Policy (2015-2022) and its implementation plan
2. Projects that are selected as key projects for the year through negotiations between the MoEF and the MoGEF and discussions with the relevant ministries.

Indirect projects: Projects that contribute indirectly to the achievement of the Gender Equality Goals:
1. Projects that are selected for improvement as a result of the previous year’s gender impact assessment
2. Projects of which beneficiaries cannot be distinguished by gender
3. Welfare projects that have a significant impact on gender equality.
Learn more at pefa.org/gender

- Presentation of indicators
- Guidance
- Case studies
- Templates
- News
- Events
- Useful resources on GRPFM
Let us know your thoughts

https://www.surveymonkey.com/r/GlobalWebinarGRPFMexpost
Stay in touch with the PEFA Secretariat

Send us an email: services@pefa.org

Join PEFA GRPFM knowledge network at World Bank’s C4D platform: https://collaboration.worldbank.org/

www.pefa.org
Useful resources on GRPFM

UN Women
SDG Indicator 5.c.1
http://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1
UN Women – Financing for Development
http://gender-financing.unwomen.org/en
The Gender Inequality Index

IMF
Gender and IMF
https://www.imf.org/external/themes/gender/
1. Gender Budgeting and
2. Gender Equality Indices
https://www.imf.org/external/datamapper/datasets/GD

OECD
Governance for Gender Equality Toolkit
http://www.oecd.org/gender/governance/toolkit/
OECD Gender Initiative
http://www.oecd.org/gender/
OECD and Gender Budgeting

WORLD BANK
Gender Data Portal
http://datatopics.worldbank.org/gender/home
The World Bank and Gender
Women, Business and the Law
World Development Indicators: Women and Development
https://datacatalog.worldbank.org/dataset/world-development-indicators

EIGE
European Institute for Gender Equality: Research & Analysis
https://eige.europa.eu/
Useful resources on GRPFM & gender equality

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<tr>
<th>Bill &amp; Melinda Gates Foundation</th>
<th>Harvard Kennedy School</th>
<th>International Labour Organization</th>
<th>ODI – Overseas Development Institute</th>
<th>Leading GRB experts</th>
</tr>
</thead>
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Debbie Budlender  
Diane Elson  
Elizabeth Klatzer  
Janet Stotsky  
Maja Bosnić  
Rhonda Sharp  
... |
Gender and Data Resources Related to COVID-19

With the help of our partners and friends, Data2X has compiled a running list of resources and current reporting on gender and gender data as they relate to COVID-19 preparedness and response around the world, including the current and anticipated impacts of the pandemic. This list is not exhaustive and intended for all to use. See something missing? Please email info@data2x.org to share additional analysis, resources, policy responses or suggestions.

1. Strategic preparedness and response plan for the novel coronavirus (WHO)
2. Gender and the coronavirus outbreak (Council on Foreign Relations)
4. Playing the Long Game: How a Gender Lens Can Mitigate Harm Caused by Pandemics (Center for Global Development)
5. Why gender matters in the impact and recovery from COVID-19 (The Interpreter)