PEFA Supplementary Framework for Assessing Gender Responsive Public Financial Management

PEFA Open House
October 20, 2020

PEFA Secretariat

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PRESENTERS – SESSION 1

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ABOUT THIS PRESENTATION

What will you learn?

CONTEXT & RATIONALE

01
- Global trends
- International commitments to address gender inequality

PEFA GRPFM FRAMEWORK

02
- What role is PEFA playing?
- How is the PEFA GRPFM framework designed?

GRPFM APPLICATIONS

03
- Pilot Testing of the GRPFM Framework
- Lessons Learned from Piloting

STAY IN TOUCH

04
- Guidance on GRPFM
- Contact PEFA Secretariat
Gender Inequality: Global Data

Women average 2.6 times as much time on unpaid care and domestic work as men do.

In political life, men are overrepresented. Across regions, women on average occupy less than a quarter of parliamentary seats.

Women lag behind men in business ownership. In every region, on average less than half of firms are even partially owned by women.

• Governments have committed to the principle of **adequate financing for gender equality**

• Specific references in international commitments to gender responsive budgeting & the need to be able **to track and report resource allocation** for gender equality and women’s empowerment
The PEFA GRPFM framework was developed to facilitate the collection of information to assess the extent to which countries’ PFM systems inherently promote and contribute to gender equality; and address different needs of men and women.

The purpose of the PEFA GRPFM assessment is to provide a benchmark of performance, highlight where progress has been made, and identify the opportunities for countries to make their PFM more gender responsive and use PFM to close persistent gender inequality gaps.
PEFA GRPFM is a set of supplementary indicators that builds on the PEFA framework to collect information on the degree to which a country’s public financial management system addresses the government’s goals with regard to acknowledging different needs of men and women, and different subgroups of these categories and promoting gender equality.
# Piloting of the GRPFM Framework

<table>
<thead>
<tr>
<th>Country</th>
<th>Lead agency</th>
<th>Funding agency</th>
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<tbody>
<tr>
<td>Antigua and Barbuda</td>
<td>PEFA Secretariat and World Bank</td>
<td>Government of Canada as part of Canada-Caribbean Resilience Facility (2019–24), implemented by the World Bank</td>
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<td>Fiji</td>
<td>Asian Development Bank and Ministry of Economy</td>
<td>Asian Development Bank</td>
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<td>Haiti</td>
<td>World Bank</td>
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<td>Indonesia</td>
<td>World Bank</td>
<td>European Union and governments of Canada and Switzerland as part of the World Bank–managed PFM multidonor trust fund for Indonesia</td>
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<td>Norway</td>
<td>Government with the help of external consultant</td>
<td>Government</td>
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<td>St. Lucia</td>
<td>PEFA Secretariat and World Bank</td>
<td>Government of Canada as part of Canada-Caribbean Resilience Facility (2019–24), implemented by the World Bank</td>
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<td>Ukraine</td>
<td>PEFA Secretariat and World Bank</td>
<td>European Commission (EC) as part of Parallel EC–World Bank partnership Program for ECA</td>
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<tr>
<td>Tonga</td>
<td>International Monetary Fund and PEFA Secretariat</td>
<td>International Monetary Fund</td>
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The eight PEFA GRPFM assessments represent a very small sample, and therefore any inference of a global trend should be viewed with caution.

- While governments integrate gender in PFM in various ways, mainstreaming gender across the budget cycle is relatively limited.
- Most common practices include:
  - Preparing **gender responsive budget documentation**
  - Evaluating **gender impacts** of budget policies and programs
Integrating Gender in PFM: Country Practices

• **Ex ante gender impact assessments** of budget policies are predominantly focused on expenditure policies; few on revenue policies

• Half of the assessed countries include gender impact analysis as part of the (pre)**feasibility studies for major investment projects**; however, this practice is not systematically integrated into the preparation of all new investment proposals in any of the countries

• Practices of integrating gender in **budget circulars** vary but in general require line ministries to present the gender impacts on new policies
Integrating Gender in PFM: Country Practices

- Countries tend to present gender information in the budget proposal documentation, however, with varying degrees of comprehensiveness.
- While some countries collect and present sex-disaggregated data as part of their line ministry performance plans, only a few include this type of data in their ex post reports on performance achieved.
- Countries have been developing mechanisms to track expenditure for gender equality; mostly by embedding tracking in budget planning and implementation, although some do it as an ex post exercise.
Integrating Gender in PFM: Country Practices

- **Preparation of reports** on the implementation of budget policies and their impact on gender is not common among countries assessed.
- Countries carry out **ex post gender impact assessments**, but these are not fully integrated in the evaluation processes.
- In most cases, the **legislature** does not scrutinize the gender impacts of the budget.
The findings of the assessment are being used to feed the Gender Responsive Planning and Budgeting Roadmap. Despite having gender responsive budget circulars and documentation in place, the focus will be on providing more guidance on how to design gender equality focused budget policies. The assessment also revealed the need to strengthen capacities of ministries to carry out gender analyses of budget policies and monitor their impact on gender equality and the need to collect more sex-disaggregated data and use them as a basis to inform budget decisions.
Using GRPFM Findings: Country Examples

FIJI

• The **Ministry of Economy** is leading the efforts to strengthen the integration of gender in PFM
  • They are using the findings of GRPFM to guide their work and have developed an **action plan** that focuses on strengthening capacities of line ministries to **collect and analyze sex-disaggregated data** to understand the impact of budget policies on gender
  • They are also further engaging the **legislature** in the process

PEFA
Relevant gender responsive PFM practices during budget preparation include:

• **Ex ante assessments of the impacts** of budget policy proposals on gender equality including delivery of services to men and women, and subgroups of those categories

• Preparation of a **budget circular** that provides instructions to budgetary units to address gender equality in their budget submissions

• Preparation of **budget documentation** that includes **sex-disaggregated performance information** on service delivery

• **Legislative scrutiny** of budget proposals that consider the gender equity impacts of expenditure and revenue policies and programs
Relevant gender responsive PFM practices during budget execution include:

• The ability to track expenditure on specific gender-related equal opportunities programs as well as general public services targeted specifically at or used mostly by specific gender budget proposals.

Relevant gender responsive PFM practices during accounting and reporting phase include:

• The requirement for annual reports to include information on gender equality programs.

During the final stage of the budget cycle – external scrutiny and audit – relevant gender responsive PFM practices include:

• The requirement for the review of budget policies to understand their planned and unintended impacts on gender equality and propose recommendations.
Pilot Testing of the GRPFM Framework

- Antigua & Barbuda
- Anguilla
- Haiti
- St Lucia
- Ukraine
- Jordan
- Tunisia
- Benin
- Indonesia
- Fiji
- Tonga
- Benin
- USAID
- ADB
- PEFA

Country Status:
- Norway: Report finalized or submitted for review
- Fiji: In discussion / expressed interest
- Indonesia: Upcoming assessment
- Tunisia: Report not yet submitted for review
- Benin: Report finalized or submitted for review
- Ukraine: Jordan: In discussion / expressed interest

Partners:
- Norwegian Ministry of Foreign Affairs
- The World Bank
- Canada
- International Monetary Fund

Regional Focus:
- Caribbean
- Middle East
- Pacific Islands
- Sub-Saharan Africa
Gender responsiveness needs to be assessed throughout the budget cycle to understand:

- If planning and design of budgetary policies promote gender equality
- If resources are allocated to implement policies
- Is there a capacity to track resources to ensure that adequate resources are allocated and policies are implemented as intended, and
- If monitoring and evaluation systems are in place to measure the efficiency and effectiveness of policies, including their impacts evaluated or differentiated by gender

A PEFA GRPFM assessment conducted concurrently with a regular PEFA assessment requires around three to five working days

Specific GRPFM skills are not mandatory to carry out the assessment
The Guidance provides PEFA users with guidance on the application of the PEFA GRPFM framework

- **Section 1:** Introduces the framework and provides information on the definition and objectives of gender responsive PFM assessment.
- **Section 2:** Provides an overview of the context and key trends in the application of GRPFM
- **Section 3:** Presents detailed measurement guidance including clarifications and definitions for a set of key questions to assess a country’s performance in applying gender considerations to its PFM systems, processes, and institutions
- **Sections 4 and 5:** Present the report template that assessment teams will use to report against the set of questions and the data required to conduct the supplementary assessment
- **Sections 6 and 7:** Provide definitions of key terms and a list of useful resources on gender responsive PFM and gender equality
Framework & guidance for assessment teams

Brief presentation of the framework

Country case studies

Examples of Integrating Gender Considerations in Public Financial Management

Guideline on Public Financial Management

International Monetary Fund

Guidance for Assessment Teams

PEFA Secretariat

Washington, DC

December 2009

Supplementary Framework for Assessing Gender Responsive Budgeting

Policy-based fiscal strategy and budgeting

Transparency of public finances

Budget reliability

Management of assets and liabilities

Predictability and control in budget execution

Accounting and reporting

External scrutiny and audit

GRPFM - 1

GRPFM - 2

GRPFM - 3

GRPFM - 4

GRPFM - 5

GRPFM - 6

GRPFM - 7

GRPFM - 8

GRPFM - 9

GRPFM - 10

GRPFM - 11

GRPFM - 12

The Republic of Korea

This case study is related to PEFA gender responsive public financial management indicator GRPFM – A 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.

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Learn more at pefa.org/gender

- Presentation of indicators
- Guidance
- Case studies
- Templates
- News
- Events
- Useful resources on GRPFM