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# GRPFM-3

## Gender Responsive Budget Circular

### Guiding question

Does the budget circular(s) require budgetary units to include information on the gender-related impacts of their spending proposals?

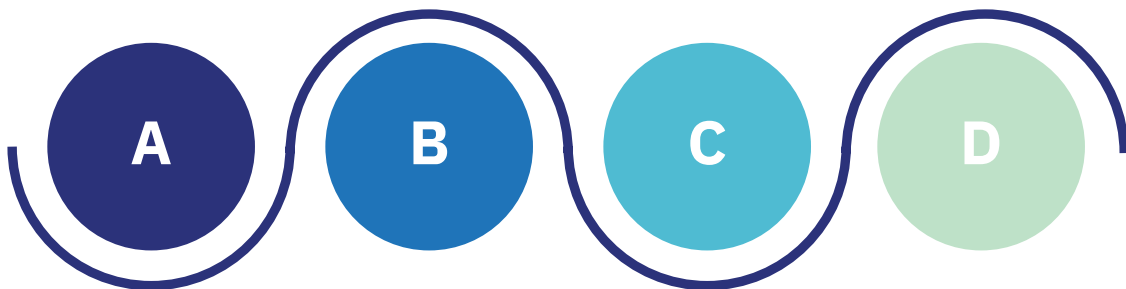
### Description

This indicator measures the extent to which the government's budget circular(s) is gender responsive. There is one dimension for this indicator.

### Dimension and scoring

#### GRFM-3.1 Gender responsive budget circular

##### Minimum requirements for scores



The budget circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures. The budget circular also requires the analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery.

The budget circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures; or the budget circular requires the analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery.

The budget circular requires budgetary units to provide information on the gender impacts of budget policies.

Performance is less than required for a C score.

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## Related PEFA indicator or dimension

PI-17 Budget preparation process

PI-17.2 Guidance on budget preparation

### Coverage

Budgetary central government

### Time period

Last budget submitted to the legislature

### Measurement guidance

The budget circular is the primary guidance from the Ministry of Finance for budgetary units on how to prepare budget submissions. The guidance provided in the circular or circulars should cover the budget for the entire year (and relevant subsequent years for medium-term budget systems).

The budget circular will usually provide instructions for budgetary units on how to set out detailed estimates in accordance with their approved ceilings as well as on how to submit proposals for new spending or potential savings in accordance with government policy priorities. It will normally set out the requirements for budgetary units to provide supporting justification and, if the government is operating a program or a performance- or results-based budgeting system, planned results for both existing and proposed changes in budget allocations.

The gender responsive budget circular includes a requirement for budgetary units to provide justification or planned results for the effects on men and women or on gender equality of the following:

- Proposed new spending initiatives
- Proposed reductions in expenditures.

The GRPFM circular also requires budgetary units to include sex-disaggregated data for actual or expected results.

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### **Box 3.3** Gender responsive budget circular in Rwanda

The government of Rwanda through the Ministry of Finance and Economic Planning started implementing gender responsive budgeting in 2008. In fiscal year 2009/2010, the Ministry issued the first ever budget call circular that guided ministries and districts to mainstream gender in their budgets. To effectively implement GRPFM program, the government chose the gender budget statement (GBS) as the main tool of implementation.

**The guidelines were detailed in an annex that formed part of the circular and they clearly indicated criteria to follow while selecting subprograms that form the gender budget statement as well as five steps for gender responsive budgeting analysis. The circular also referred to the use of sex-disaggregated data to perform gender analyses of budget policies.**

In fiscal year 2009/2010, the program started the pilot phase whereby only four sectors, i.e., health, agriculture, infrastructure, and education were piloted considering their biggest allocation of public resources compared to other sectors. At the end of FY 2009/2010, a brief assessment was carried out on GRPFM in the pilot sectors and it was determined that GRPFM is possible and applicable.

In FY 2010/2011 therefore, guidelines to mainstream gender in the national budget were rolled out to all ministries and districts. Presently all ministries and districts prepare an annual gender budget statement that is submitted along with the institution's medium-term and expenditure framework as well the annual gender budget statement implementation report that is submitted at the end of each fiscal year. All these are required by the Organic Budget Law on State Finance and Property.

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**Source:** Ministry of Finance and Economic Planning of Rwanda

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### **Box 3.4** Gender responsive budget circular in Sweden

The Swedish government started introducing gender-mainstreaming initiatives into the budget process in 2002. After the general elections in 2014, the government declared itself as a feminist government and outlined gender budgeting as one of its key priorities. Since 2016, the annual budget circular instructs budgetary units to consider gender aspects throughout the budget process and requires them to carry out ex ante gender impact assessments of budget policy proposals and to include sex-disaggregated data.

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#### **The budget circular for fiscal year 2018 included the following provisions related to gender mainstreaming:**

- “The government’s decision to mainstream gender includes all financial proposals and requires the application of gender equality budgeting in the entire budget process. Equality budgeting, in short, means prioritization, selection, and allocation of budget resources to promote equality to the furthest extent possible. To achieve this, the budget must incorporate the equality perspective from the early stages of the budget process. Budgetary units can refer to the budget office for more information and support on gender equality budgeting.”
- “An analysis of the impacts on equality, employment, and climate change needs to be considered for all budget proposals.”
- “For the proposals presented, at least one implication on gender equality must be described, where relevant, i.e. it needs to describe how the proposal affects objectives of gender equality in the expenditure area and/or relevant gender equality policy goals.”

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**Source:** Ministry of Finance of Sweden