**GRPFM–4**  
Gender Responsive Budget Proposal Documentation

### Guiding question
Does the government’s budget proposal documentation include information on gender priorities and budget measures aimed at strengthening gender equality?

### Description
This indicator assesses the extent to which the government’s budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality. There is one dimension for this indicator.

### Dimension and scoring
**GRPFM–4.1 Gender responsive budget proposal documentation**

**Minimum requirements for scores**

- **A**
  - The government’s published budget documentation as submitted to the legislature for scrutiny and approval includes all three of the following types of information:
  - an overview of government’s policy priorities for improving gender equality
  - details of budget measures aimed at strengthening gender equality
  - assessment of the impacts of budget policies on gender equality.

- **B**
  - The government’s budget documentation that is published or submitted to the legislature for scrutiny and approval includes two of the following types of information:

- **C**
  - The government’s budget documentation includes one of the following types of information:

- **D**
  - Performance is less than required for a C score.
Related PEFA indicator or dimension
PI–5 Budget documentation
PI–9 Public access to fiscal information (basic element 1)

Coverage
Budgetary central government

Time period
Last budget submitted to the legislature

Measurement guidance
The government’s budget proposal documentation sets out, among other things, the government’s expenditure and revenue plans for the budget year and, in the case of medium-term budgets, the two following fiscal years. Gender responsive budget documentation also includes information on the following:

- **An overview of government’s policy priorities for improving gender equality.**
  This needs to be presented in a specific section of the budget proposal documentation

- **Budget measures aimed at promoting gender equality.**
  This information would include specific revenue and expenditure initiatives aimed at promoting gender equality

- **Assessment of the impacts of budget policies on gender equality.**
  This assessment would include an overview of the findings of ex ante impact assessments and a description of the envisaged outcomes and impacts of policies targeting a specific gender or gender equality.

Such information helps the government to articulate its plans for implementing gender responsive policies and programs by identifying the resources being allocated to reach strategic goals regarding gender impacts, as well as to put in place systems for measuring the results of those policies.
Sometimes governments may publish this information in the form of a gender budget statement (which is usually described as a gender-specific accountability document produced by the government agency to demonstrate its programs and budget in respect of gender and gender equality); at other times, such information may be incorporated into the standard budget documentation.

Such information may also be presented in the form of a budget paper from a particular ministry or the whole of government on how policies, programs, and related budgets fulfill the government’s gender equality objectives.

Similarly, as with PEFA PI–9, Public access to fiscal information, public access is defined as availability without restriction, within a reasonable time frame, without a requirement to register, and free of charge.

Budget documentation refers to the executive’s budget proposals for the next fiscal year or, in the case of medium-term budgets, the two following fiscal years, with supporting documents, as submitted to the legislature for scrutiny and approval.
Box 3.5 Gender budget statement in Canada

Chapter 5 of Canada’s 2019 budget includes a gender equality statement that analyzes the current challenges for gender equality in Canada, including the following findings:

▪ Boys are less likely to complete high school than girls. For example, in 2016, 90 percent of women ages 25–64 years had obtained at least a high school diploma, compared with 87 percent of men of the same age.

▪ Women are less likely to pursue studies in architecture, engineering, mathematics, and computer science than men, accounting for only 24 percent of students at the undergraduate level in 2016–17. In contrast, men are less likely to study education and health-related fields, accounting for 24 percent of undergraduate students.

▪ Men earn more than women on an hourly and annual basis. The median hourly gender wage gap for full-time workers was 12 percent in 2018, while the median annual employment income gap was 30 percent in 2017.

Chapter 5 also contains a summary of budget measures that aim to address gender equality challenges and improve gender equality. The measures include, for example, the following activities:


▪ Engaging girls and boys in science, technology, engineering, and mathematics (STEM), introducing them to opportunities for critical skills development, and opening doors to future studies and occupations through Let’s Talk Science.

▪ Adopting a proactive pay equity regime, which received Royal Assent on December 12, 2018, that will encourage fairness in the workplace by ensuring that men and women in federally regulated sectors receive the same pay for work of equal value.

The budget statement also includes the following:

▪ Requiring the reporting of individual budget measures to improve gender equality by presenting all of the measures in detail, including budget allocations.

▪ Presenting the framework for assessing the impact of budget policy proposals in the form of the GBA+ and its main findings.

▪ The Canadian Gender Budgeting Act was passed by parliament in December 2018, enshrining the government’s commitment to decision making that considers the impacts of policies on all Canadians in a budgetary context.

The Department for Women and Gender Equality was also established through legislation to advance equality for all Canadians across many dimensions and to provide guidance, best practices, and expertise in the area of GBA+.