
GRPFM-7

Gender Responsive Reporting

Guiding question

Do the government's published annual reports include information on gender-related expenditure and the impact of budget policies on gender equality?

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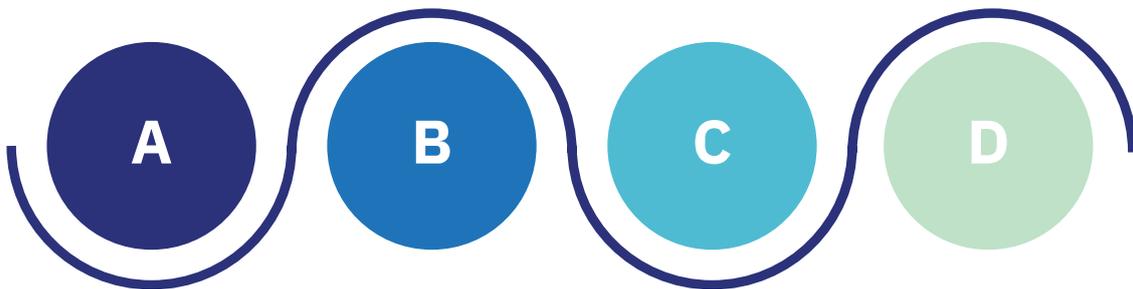
Description

This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality. There is one dimension for this indicator.

Dimension and scoring

GRPFM-7.1 Gender responsive government annual reports

Minimum requirements for scores



The government publishes annually a report that includes at least three of the following types of information:

The government publishes annually a report that includes two of the following types of information:

The government publishes annually a report that includes one of the following types of information:

Performance is less than required for a C score.

- 1 a report on gender equality outcomes
- 2 data on gender-related expenditure
- 3 assessment of the implementation of budget policies and their impacts on gender equality
- 4 sex-disaggregated data on budgetary central government employment.

Related PEFA indicator or dimension

PI-9 Public access to fiscal information

PI-29 Annual financial reports.

Please note that this indicator assesses any type of report prepared by the government that outlines the implementation of budget policies. This can be budget reports, performance reports, or any other type of report prepared by individual entities or a coordinating body.

Coverage

Budgetary central government

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Time period

Last completed fiscal year

Measurement guidance

Governments have been increasingly producing reports on the implementation of their budget policies that include information on gender-related expenditure and revenue. Countries' practices in producing gender responsive annual reports vary.

Regardless of the format, the reports should include information on the following:

- **A report on gender equality outcomes.** This report would include an overview of progress made in achieving gender equality at the overall level as well as relating to specific sectors or areas of society, such as education, health, employment, poverty, and crime.
- **Data on gender-related expenditure.** This information would include key figures on resources allocated for budget policies targeting gender equality.
- **Assessment of the implementation of budget policies and their impacts on gender equality.** This assessment would include an overview of findings of ex post impact assessments and the extent to which the intended outcomes and impacts of policies targeting specific gender or gender equality have been achieved.
- **Sex-disaggregated data on budgetary central government employment.** The inclusion of sex-disaggregated data on employment allows for the measurement of how employment in budgetary central government units is distributed between women and men, which is a key basic indicator of gender equity. Sex-disaggregated employment data that are broken down further by types of position include sex-disaggregated data on administrative, technical, operational, managerial positions, or others, as relevant. This type of data facilitates discussions on equal employment opportunities and consideration of any types of corrective measures needed.

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

Programs refer to programs or services that are provided either to the general public or to specifically targeted groups of citizens, either fully or partially using government resources. These services 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.

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This indicator only focuses on reporting on the implementation of policies although in the case of an example from Andalucía below the government's report on the impact of the budget on gender also includes a plan of activities (presented in chapter 5) but this is not assessed by this indicator.

Box 3.9 Reporting on the impact of the budget on gender in the Autonomous Region of Andalucía, Spain

The Gender Budgeting Impact Commission of the Autonomous Region of Andalucía in Spain prepares an annual gender impact assessment report in accordance with the Gender Equality Act of 2007 (amended 2018). The report on the 2019 Budget includes the following information:

- The introduction highlights key findings and legal provisions for the report and GRPFM in Andalucía
- Chapter 2 summarizes key figures relating to the progress made in gender equality across the main socioeconomic areas of Andalucía and across the Government of Andalucía personnel, with data disaggregated by sex
- Chapter 3 presents a series of statistical indicators about Andalucía that highlight changes in the situation of men and women. The data are from Eurostat, Spain's National Institute of Statistics, the Andalusia Institute of Statistics and Cartography, and the statistics units of the Government of Andalucía regional ministries
- Chapter 4 analyses the composition of government personnel, including the gender breakdown, age, number of children, assignment, group, administrative level, area of activity, and level of responsibility. The results of this analysis shed light on the obstacles that continue to hinder gender equality across the government and the corrective measures needed to achieve a greater gender balance.
- Chapter 5 assesses the extent to which the actions financed by the government budget will reduce inequalities between men and women, based on the expenditure statements, descriptions, and final reports of the various programs. The section is divided as follows:
 - An analysis of the credits allocated to programs that have a direct or indirect impact on gender equality, using the G+ classification methodology to determine the relevance of gender in the various budget programs.^A The distribution of public resources is therefore analyzed for its potential to reduce inequalities as well as the year-on-year progress achieved
 - A description of the assessment of regional ministries, administrative and special agencies, and instrumental bodies regarding the extent to which actions financed by the government budget will reduce inequalities between men and women, based on the expenditure statements, descriptions, and final reports of the various programs. It also assesses the associated indicators and actions carried out and the progress achieved in implementing the recommendations issued for programs and bodies that have been the object of a gender budgeting audit, which, in Andalucía, evaluates the program from a gender perspective

^A classification categorizes budgetary programs according to the G+ scale to support prioritizing those budget programs that are most relevant to and capable of advancing gender equality; all budget programs are ranked from g0, for those deemed not gender relevant, to G+, for those seen as having the most potential to effect gender equality.

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- A list of the budget indicators with a gender equality impact that are included in the 2019 budget, organized by budget policy
 - Chapter 6 analyzes the implementation of the most important budget indicators for gender equality, based on the government's annual accounts. The exercise consists of assessing the forecasts set out in the budget indicators, which reflect the balance between the reality observed in the area targeted by the budget action and the extent to which this reality complies with the initial plan, as evidenced by data on the implementation of these indicators.

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Gender responsive budgeting was introduced in Andalucía in 2003, and the first gender impact report was produced in 2005. GRPFM in Andalucía is seen as the primary vehicle for implementing gender mainstreaming, and the government applies the gender impact assessment to all new laws, provisions, and budget policies.

Source: Junta de Andalucía.

Box 3.10 Gender-informed budget execution reports in Argentina

The Government of Argentina produces gender-related budget reports. In May 2018, the national budget office and the chief of cabinet initiated a review of budget programs to monitor the status of government actions and progress toward achieving gender impact and gender equality. From this exercise, 23 programs were identified as contributing to the government policy for gender equality. Progress is measured through the follow-up of 39 indicators, as reflected in the document "Follow-up on Budget Execution Related to Gender in the National Budget." The quarterly reports are available at the government website Open Budget (Presupuesto Abierto).

Source: PEFA assessment report for Argentina.