
GRPFM-9

Legislative Scrutiny of Gender Impacts of the Budget

Guiding question

Does the legislature’s budget and audit scrutiny include the examination of the gender impacts of the budget?

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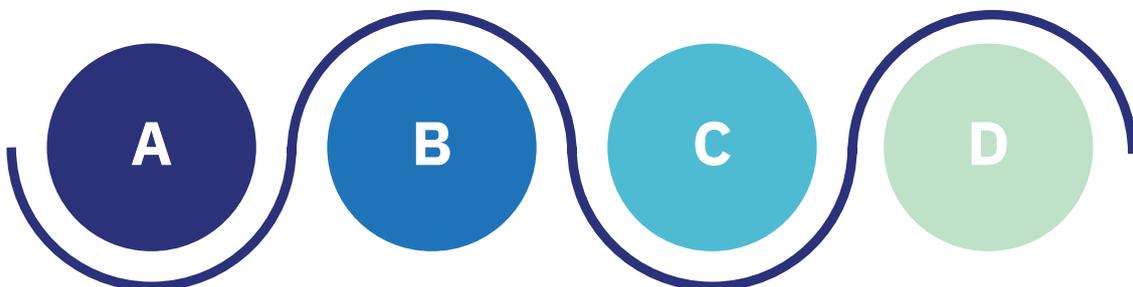
Description

This indicator measures the extent to which the legislature’s budget and audit scrutiny include a review of the government’s policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds. It contains two dimensions (subindicators) and uses the M2 (averaging) method for aggregating dimension scores.

Dimensions and scoring

GRPFM-9.1 Gender-responsive legislative scrutiny of budgets

Minimum requirements for scores



The legislature’s budget scrutiny includes a review of the gender impacts of service delivery programs. The gender scrutiny includes public consultation. Internal organizational arrangements, such as legislature committees, technical support, expert advice of gender advocacy groups, negotiation procedures, or others, are employed to perform scrutiny.

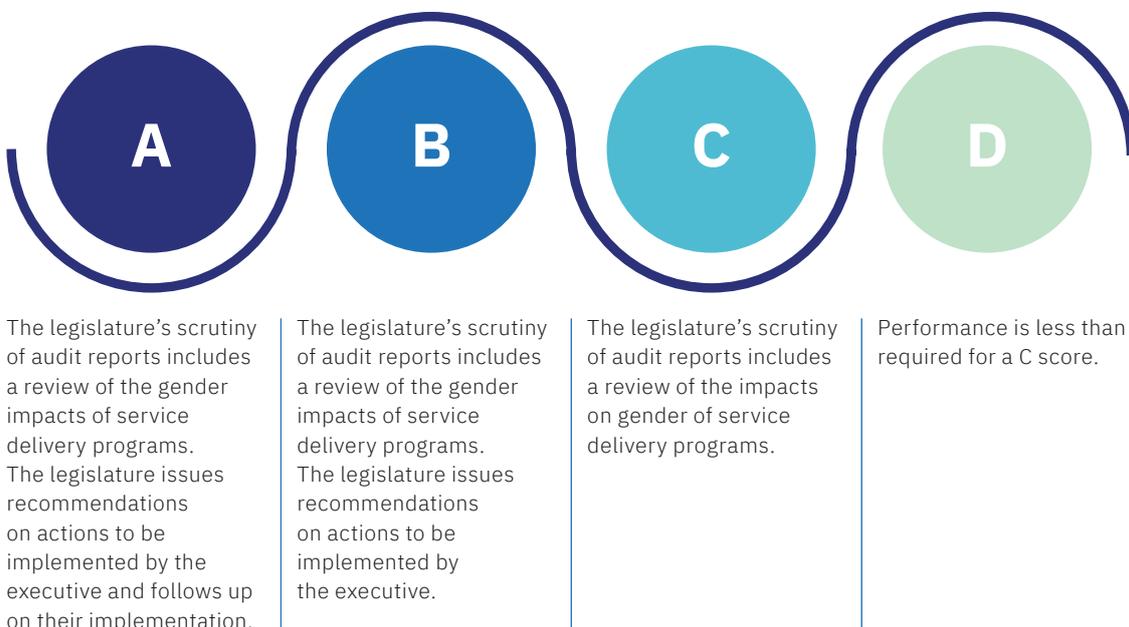
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Performance is less than required for a C score.

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

Minimum requirements for scores



Related PEFA indicator or dimension

PI–18 Legislative scrutiny of budgets (for GRPFM–9.1)

PI–31 Legislative scrutiny of audit reports (for GRPFM–9.2)

Coverage

Budgetary central government

Time period

For GRPFM–9.1, last completed fiscal year

For GRPFM–9.2, last three completed fiscal years

Measurement guidance

In most countries, the legislature awards the government’s authority to spend, through passage of the annual budget law.

Legislative budget scrutiny can include internal organizational arrangements that require budget parliamentary committees or dedicated gender policy committees, which can be fully dedicated to the issue or have a combined portfolio, to provide an analysis of the impact of the proposed budget policies on gender.

Legislative budget scrutiny can also include public hearings as well as presentations by gender advocacy groups, at the request of the legislature or legislative committee, to provide technical support or requirements for gender impact assessments of budget policies.

Inclusion of gender impacts in the legislature’s review of budget proposals promotes the participation of men and women in the policy-making process and ensures that their voices are heard and their priorities are reflected in government programs and services.

The legislature has a key role to play in exercising scrutiny not only over the budget but also over execution of the budget that it has approved.

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A common way in which this is done is through a legislative committee or commission that examines the external audit reports and questions responsible parties about the findings of the reports. This indicator focuses on all types of audits (while PI-31 Legislative scrutiny of audit reports only focuses on financial audits). For a definition of gender audits, please see the measurement guidance under GRPFM-8 Evaluation of Gender Impacts of Service Delivery

Service delivery for this question refers 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. They 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 as well as policy functions, internal administration, and purely regulatory functions undertaken by the government, although performance data for these activities may be captured for internal management purposes. Also excluded are defense and national security.

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.

Box 3.13 Gender responsive legislative scrutiny in Fiji

The Parliament of the Republic of Fiji endorsed the Standing Orders on gender scrutiny that require a gender-based analysis to be used by parliamentary committees when scrutinizing legislation or undertaking their oversight functions. The Parliament has developed, with support from the United Nations Development Programme (UNDP), a Legislature Scrutiny Manual for parliamentarians, providing a step-by-step guide of gender analysis questions to consider during the legislative scrutiny process. Additionally, the Fijian Parliament launched a Guidance Note for Standing Committees on applying an SDG lens in all their work, e.g., how to use and track SDG indicators effectively by the use of checklists and step-by-step guides, scrutinizing bills, annual reports, and expenditures.

Source: PEFA GRPFM assessment report for Fiji

Box 3.14 Gender responsive legislative scrutiny in Austria

Austria has implemented a constitutional budget principle of gender equality since 2013. This principle includes the systematic integration of performance objectives, including gender equality objectives and performance indicators (where possible and useful, disaggregated by gender), into all budget documents for all budget chapters. All spending ministries have the obligation to define at least one specific gender equality objective within their portfolio.

The Performance Management Office undertakes a quality assurance of the gender equality information in the budget and implementation reports to ensure consistency, comprehensibility, and comparability of gender equality information, facilitates coordination among the different spending ministries, and reports annually on the achievements. To enable meaningful discussions within parliament (National Council), the budget and all reports are commented on and analyzed by the parliamentary budget office.

The Budget Committee (25–30 members) reviews the medium-term budget framework, the annual budget, the budget execution reports, and the nonfinancial performance reports, which all contain sections on gender equality. Alongside general discussions on the budget, members of the committee also comment on how adequate the overall budget and specific budget measures are for promoting gender equality.

A subcommittee to the Budget Committee, with only 10–12 members, was established to discuss the achievement of performance objectives, including gender equality, with the heads of departments of different spending ministries. The discussions cover specific programs or measures to promote gender equality (for example, scholarships for women, technical education for girls, preventive health programs for men) as well as differences in the impact of general public services (for example, employment programs, support for artists, use of public transportation) for men and women.

All new legislation is to be accompanied by an ex ante impact assessment comprising not only general objectives but also the impact on gender equality, on children and young adults, as well as on vulnerable groups in society. These assessments are published together with the draft law for public consultation, and the amended draft and ex ante impact assessment are discussed in different committees of the National Council. The gender impact assessment informs parliamentary discussions for specific gender-related programs (for example, building infrastructure for all-day schools to promote women's ability to take full-time jobs, establishing advisory services for violence against women) but also for general public services (reducing the income tax, increasing pensions or other social benefits). After a period of three to five years, an ex post impact assessment will be prepared by the line ministries and be subject to review of the Budget Committee, enabling learning from previous experience and improved legislation.

The Court of Audit has integrated gender equality audits into its portfolio, both specific audits and audits forming part of its general audits. The reports are subject to scrutiny of the Audit Committee in parliament. The discussions in parliament have become more evidence based and systematically point to intended and unintended consequences of the budget and legislative acts for gender equality. The information provided to parliament enables discussions of different options to promote gender equality (for example, measures to support parents with child care either by granting longer maternity leave or providing public day care) based on facts and figures rather than ideological positions.

Source: Parliament of the Republic of Austria.