Supplementary Framework for Assessing Gender Responsive Public Financial Management
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Guidance for Assessment Teams

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Acknowledgments

This guidance is a product of knowledge sharing and collaboration among numerous experts.

The initial draft of the guidance was prepared by Urška Zrinski and Martin Bowen (both from the PEFA Secretariat) and Maja Bosnić (international gender responsive budgeting expert), under the leadership of Jens Kromann Kristensen (head of the PEFA Secretariat). The team benefited from inputs from Janet Stotsky (international gender responsive budgeting expert) and Johann Seiwald (Parliament of Austria). Additionally, members of the PEFA Secretariat reviewed the guidance: Guillaume Brulé, Helena Ramos, Holy-Tiana Rame, and Julia Dhimitri.

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About PEFA
**PEFA** (Public Expenditure and Financial Accountability) is a partnership program of the European Commission, the International Monetary Fund, the World Bank, and the governments of France, Luxembourg, Norway, Slovak Republic, Switzerland, and United Kingdom.

The PEFA program provides a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance. PEFA is designed to provide a snapshot of PFM performance at specific points in time using a methodology that can be replicated in successive assessments, giving a summary of changes over time.

The PEFA framework provides an overview of the PFM system and evidence-based measurement against 31 performance indicators. It also provides an assessment of the implications for overall system performance and desirable PFM outcomes. It provides a foundation for planning reform, discussing strategy and priorities, and monitoring progress.

PEFA is a tool that helps governments to achieve sustainable improvements in PFM practices by providing a means to measure and monitor performance against a set of indicators across the range of important PFM institutions, systems, and processes.

In addition to governments, other users of PEFA include civil society organizations and international development institutions. PEFA scores and reports allow users to gain a quick overview of the strengths and weaknesses of a country's PFM system. Users also see the implications of the overall performance results for the key goals of fiscal discipline, strategic resource allocation, and efficient service delivery. The PEFA analysis thereby contributes to dialogue on the need and priorities for improving PFM.

The PEFA methodology draws on international standards and good practices on crucial aspects of PFM, as identified by experienced practitioners. PEFA incorporates a PFM performance report for the subject government that presents evidence-based indicator scores and analyzes the results based on existing evidence. It emphasizes a country-led approach to improve performance and align stakeholders around common goals.

In addition to guidance for analysis and reporting, the PEFA program provides support, monitoring, and analysis of PEFA assessments. For more information on PEFA, see the PEFA website, [www.pefa.org](http://www.pefa.org).
About the Guidance
This document provides Public Expenditure and Financial Accountability (PEFA) users with guidance on the application of the PEFA supplementary framework for assessing gender responsive public financial management (GRPFM).

Section 1 introduces the framework and provides information on the definition and objectives of gender responsive public financial management.

Section 2 provides an overview of the context and key trends in the application of GRPFM. It also describes the work of different stakeholders in collecting information on the extent to which gender equality is mainstreamed throughout the budget cycle.

Section 3 presents detailed measurement guidance including clarifications and definitions for a set of key indicators to assess a country's performance in applying gender considerations to its PFM systems, processes, and institutions. Each indicator is aligned to one of the PEFA performance indicators or dimensions, including coverage, time period of assessment, measurement guidance, and scoring calibration. The guidance also includes case studies highlighting examples of the use of gender responsive PFM in various countries and regions around the world.

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 public financial management and gender equality.

Appendix A maps the indicators of PEFA to indicators of the PEFA supplementary assessment of gender responsive public financial management.

Appendix B reviews existing approaches to collecting information on gender responsive public financial management.

Appendix C maps the PEFA framework to other tools and approaches.

The guidance will be updated to reflect feedback from users and to incorporate references to good practices and useful case studies.

Each new edition will include a summary of changes from the previous versions and will be dated at the time of release. Users are reminded that, before commencing a PEFA assessment, they should refer to the PEFA website to ensure that they are using the most current version of the guidance.
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<tbody>
<tr>
<td>EU</td>
<td>European Union</td>
</tr>
<tr>
<td>FAD</td>
<td>Fiscal Affairs Department of the IMF</td>
</tr>
<tr>
<td>FY</td>
<td>fiscal year</td>
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<tr>
<td>GBA</td>
<td>gender-based analysis</td>
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<tr>
<td>GBS</td>
<td>gender budget statement</td>
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<tr>
<td>GDI</td>
<td>Gender Development Index</td>
</tr>
<tr>
<td>GPEDC</td>
<td>Global Partnership for Effective Development Co-operation</td>
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<tr>
<td>GFS</td>
<td>Government Finance Statistics</td>
</tr>
<tr>
<td>GII</td>
<td>Gender Inequality Index</td>
</tr>
<tr>
<td>GRB</td>
<td>gender responsive budgeting</td>
</tr>
<tr>
<td>GRPFM</td>
<td>gender responsive public financial management</td>
</tr>
<tr>
<td>HDI</td>
<td>Human Development Index</td>
</tr>
<tr>
<td>ILO</td>
<td>International Labour Organization</td>
</tr>
<tr>
<td>IMF</td>
<td>International Monetary Fund</td>
</tr>
<tr>
<td>OECD</td>
<td>Organization for Economic Co-operation and Development</td>
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<tr>
<td>PEFA</td>
<td>Public Expenditure and Financial Accountability</td>
</tr>
<tr>
<td>PFM</td>
<td>public financial management</td>
</tr>
<tr>
<td>SDG</td>
<td>Sustainable Development Goal</td>
</tr>
<tr>
<td>STEM</td>
<td>science, technology, engineering, mathematics</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
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<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
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</table>
Introduction

About the Supplementary Framework for Assessing Gender Responsive Public Financial Management
Background

The Public Expenditure and Financial Accountability (PEFA) supplementary framework for assessing gender responsive public financial management (GRPFM)—the PEFA GRPFM framework—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 (PFM) system addresses the government’s goals with regard to acknowledging different needs of men and women and promoting gender equality. The supplementary GRPFM indicators are aligned with the existing PEFA framework\(^1\) for assessing PFM performance and are intended to mirror the mapping of PFM practices and assessment of PFM institutions, processes, and systems typically carried out during a standard PEFA assessment process.

The PEFA GRPFM framework is shaped by the recognition that gender responsive budgeting requires PFM institutions, systems, and processes that are cognizant of gender differentiated needs and the differential impacts that fiscal policies and practices have on men and women. Gender responsiveness is relevant throughout the budget cycle, including in the planning and design of budgetary policies that promote gender equality, the allocation of resources to implement them, the tracking of resources to ensure that adequate resources are allocated and policies are implemented as intended, and the monitoring and evaluation of the efficiency and effectiveness of policies, including their impacts evaluated or differentiated by gender.

Purpose

The PEFA GRPFM framework was developed to facilitate the collection of information to assess the extent to which countries’ PFM systems respond to different needs of men and women and promote and contribute to gender equality. Gender responsive PFM or gender responsive budgeting (GRB), as it is often referred to, makes gender an integral part in fiscal and budgetary decision making and brings focus to the recognition that fiscal policies (both expenditures and revenues) have differentiated impacts and that analysis and review of fiscal policies and practices should take this into account. Gender responsive budgeting is intended to ensure that PFM can contribute to addressing gender specific needs and closing gender gaps in men and women’s opportunities for economic, social, and political participation and thus development outcomes.

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\(^1\) The PEFA framework assesses the status of a country’s public financial management. It measures the extent to which PFM systems, processes, and institutions contribute to the achievement of desirable budget outcomes: aggregate fiscal discipline, strategic allocation of resources, and efficient service delivery. PEFA identifies seven key pillars of PFM performance: (1) budget reliability, (2) transparency of public finances, (3) management of assets and liabilities, (4) policy-based fiscal strategy and budgeting; (5) predictability and control in budget execution, (6) accounting and reporting, and (7) external scrutiny and audit spread throughout the budget cycle. It defines 31 specific performance indicators, disaggregated into 94 individual dimensions, that focus on key aspects of the PFM system. Since the launch of the PEFA framework in 2005, PEFA has been used in 151 countries.
As a secondary objective, the PEFA GRPFM framework was designed to raise awareness of the important role that PFM can play in achieving gender equality and addressing specific needs of men and women and different subgroups of these categories (e.g., youth, elderly, people with disabilities, etc.). Country practices surrounding integrating gender considerations in PFM vary considerably. In addition, while some countries may not explicitly undertake a systematic approach to GRPFM, they may deliberately or inadvertently have some elements of a gender responsive budget framework in place, for example, by using sex-disaggregated data as part of their performance budgeting framework or assessing the gender impacts of government policies or programs. The PEFA GRPFM assessment provides a benchmark of performance, highlights where progress has been made, and identifies the opportunities for countries to make their PFM more gender responsive.

The PEFA GRPFM supplementary assessment is intended to be conducted on a voluntary basis concurrently with a PEFA assessment and presented in an annex to the PEFA report.

While the PEFA GRPFM supplementary assessment can also be carried out as a stand-alone activity, it is preferable if this is done concurrently with a PEFA assessment to capitalize on data already collected during the PEFA assessment process. This should also result in cost and resource efficiency gains. The decision to carry out a PEFA GRPFM assessment is solely at the discretion of country authorities. At a country level, the findings of a PEFA GRPFM assessment are expected to contribute to discussions on the extent to which gender aspects are considered throughout the budget cycle. The supplementary GRPFM analysis provides a snapshot of GRPFM practices and is expected to broaden discussions of PFM reform, action planning, and the contribution of PFM to efficient service delivery by including information on the PFM impacts on men, women, and different subgroups of these categories and on gender equality.

Stakeholder Coordination

The PEFA Secretariat designed the PEFA GRPFM framework as a response to requests from groups and individuals involved in PFM and gender responsive budgeting reforms. A process of public consultation to assess the new PEFA framework was conducted in 2016, identifying gender responsiveness as a gap in existing PFM diagnostic tools that needs to be addressed. Stakeholders felt that PEFA is the appropriate tool for collecting information on countries' GRPFM practices because it is the most widely used framework for assessing PFM performance. They also noted that such data would allow countries to gain extensive insight into the current status and future progress of the role of PFM in promoting gender equality. Access to such standardized data is expected to contribute to discussions on gender equality and the need for adequate funding to close persistent gender gaps, as enshrined in the Beijing Declaration and Platform of Action, the Addis Ababa Action Agenda, the Nairobi Outcome Document, and the 2030 Agenda for Sustainable Development.
The PEFA GRPFM framework builds on the work of other stakeholders involved in gender responsive budgeting. In particular, UN Women has devoted significant resources to support gender equality and women’s rights through gender responsive budgeting. The country-specific results of the PEFA GRPFM framework are intended to complement the collection of information, anchored by UN Women, on gender responsive budgeting as part of Sustainable Development Goal (SDG) Indicator 5.c.1. The indicator links the policy and legal requirements for gender equality with the resources allocated for their implementation. The PEFA GRPFM framework also builds on the recent work of numerous individuals involved in GRPFM as well as that of institutions that have promoted its importance. These organizations include, among others, the Organisation for Economic Development and Co-operation (OECD) and the Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF). Of note are the OECD analysis of GRPFM practices in OECD countries and the IMF FAD analysis of practices in G-7 countries.

To obtain a more comprehensive picture of gender equality in a country, the government might need to consider using additional analytical tools. These efforts can include employing gender impact analysis for public sector management beyond public financial management, such as sectoral analysis, gender aware poverty and social analysis, and gender aware regulatory impact assessment, among others. Information collected as part of the achievement of SDG targets, specifically related to SDG Indicator 5.c.1, might be a useful additional input to the gender equality assessment, as would analysis of the findings of the United Nations Development Programme (UNDP) Gender Inequality Index (GII) and Gender Development Index (GDI).

Similarly, the World Bank’s World Development Indicators help to capture the quality of people’s lives by providing data on gender, including indicators that measure progress toward gender-equality-related SDG targets. Section 7 of this document provides a list of useful links to additional resources on gender equality and GRPFM.

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2 SDG Indicator 5.c.1 measures the “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment.” This indicator measures progress toward SDG Target 5.c, to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.” It links the policy and legal requirements for gender equality with resource allocations for their implementation. For more information, see http://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1.

3 Appendix A presents the approaches to collecting information on GRPFM of UN Women, IMF, and OECD.

4 The GII measures gender inequalities in three important aspects of human development: (a) reproductive health, measured by the maternal mortality ratio and adolescent birth rates; (b) empowerment, measured by the proportion of parliamentary seats occupied by females and the proportion of adult females and males ages 25 years and older with at least some secondary education; and (c) economic status, expressed as labor market participation and measured by the labor force participation rate of females and males ages 15 years and older. For more information on GII, see http://hdr.undp.org/en/content/gender-inequality-index-gii.

5 The GDI measures gender gaps in human development achievements by accounting for disparities between women and men in three basic dimensions of human development: (a) health, (b) knowledge, and (c) living standards, using the same component indicators as in the Human Development Index (HDI). The GDI is the ratio of the HDI calculated separately for females and males. It is a direct measure of the gender gap, showing female HDI as a percentage of male HDI. For more information on GDI, see http://hdr.undp.org/en/content/gender-development-index-gdi.

6 To learn more about the World Development Indicators: Women and Development, see http://wdi.worldbank.org/table/WV.5.
Approach to Assessment

The PEFA GRPFM framework is presented in the form of questions and indicators mapped to relevant PEFA indicators across the budget cycle.

Selected questions and indicators correspond to the evolving practice in gender responsive PFM in countries around the world. Therefore, not every element of the PEFA methodology is presented in the GRPFM framework; only those that are in line with countries’ practices in mainstreaming gender and gender impact analysis into public budgetary decision making are included and where adequate international practice has been established. The PEFA GRPFM framework can be applied at both national and subnational levels.

The PEFA GRPFM framework highlights relevant gender responsive PFM practices in line with the four key stages of the budget cycle, as described in the PEFA framework. The stages include policy-based fiscal strategy and budgeting (budget planning, PEFA pillar 4), predictability and control in budget execution (budget execution, pillar 5), accounting and reporting (pillar 6), and external scrutiny and audit (pillar 7), as well as two cross-cutting themes: transparency of public finances (pillar 2) and management of assets and liabilities (pillar 3). Budget reliability (pillar 1), which is also one of the key areas of PFM, as identified by PEFA, is an outturn of a PFM system and therefore not included in the PEFA GRPFM framework per se. Moreover, several GRPFM indicators require the publication of documents even if they are not part of pillar 2 (transparency of public finances). This requirement is in line with good international practice on transparency of public finances, as identified in the PEFA framework, which promotes accountability between governments and citizens.

During the budget planning phase, the executive branch strategically plans fiscal and budget policies and develops the budget plan, while the legislature debates, amends, and approves the budget. Gender responsive PFM practices include the following:

- Assessments of the impacts of budget policy proposals on gender equality, including the delivery of services to men, women, and subgroups of those categories of particular interest, such as households in poverty
- Preparation of a budget circular that instructs budgetary units to address gender impact in their budget submissions
- Preparation of budget documentation that includes information on sex-disaggregated performance of service delivery
- Legislative scrutiny of budget proposals that consider the gender impacts of expenditure and revenue policies and programs.
During the budget execution phase, the government implements the policies planned in the budget and monitors and controls their execution by allocating and tracking expenditure. Gender responsive PFM practices include:

- The ability to track expenditures on specific gender-related equal opportunity programs as well as general public services targeted specifically at or used mostly by specific gender budget proposals. This would also include having a meaningful and valid methodology in place for differentiating the benefits or spending for this tracking exercise to be worthwhile.

During the accounting and reporting phase, the government prepares reports on the implementation of budget policies. Gender responsive PFM practices include the requirement to report on the implementation of gender equality programs. During the final stage of the budget cycle—external scrutiny and audit—the public finances are reviewed, and recommendations are issued to inform future activities.

**Gender responsive PFM practices include the requirement that budget policies be reviewed to understand their planned and unintended impacts on gender equality and propose recommendations.**
PEFA GRPFM indicators and related dimensions are presented in Table 1.1 below. Each of the selected gender responsive PFM indicators is aligned with the relevant performance indicator of the PEFA 2016 framework. Table in Appendix 1 maps the indicators of PEFA performance to indicators and related questions of the PEFA supplementary assessment of GRPFM. Section 2, “Overview,” of this guidance explains which PEFA indicators will require country authorities and other stakeholders to address additional questions regarding their gender responsiveness (for the sources to be reviewed, see Section 5). Figure 1.1 additionally presents how the PEFA supplementary GRPFM assessment indicators are structured around the budget cycle. Section 3, “Guidance on Scoring,” introduces each of the indicators in more detail, explains their relevance for GRPFM, and explains how to score them.

Table 1.1  PEFA GRPFM Indicators and Dimensions

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Dimensions</th>
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</thead>
<tbody>
<tr>
<td>GRPFM–1</td>
<td>Gender impact analysis of budget policy proposals</td>
</tr>
<tr>
<td>GRPFM–2</td>
<td>Gender responsive public investment management</td>
</tr>
<tr>
<td>GRPFM–3</td>
<td>Gender responsive budget circular</td>
</tr>
<tr>
<td>GRPFM–4</td>
<td>Gender responsive budget proposal documentation</td>
</tr>
<tr>
<td>GRPFM–5</td>
<td>Sex-disaggregated performance information for service delivery</td>
</tr>
<tr>
<td></td>
<td>GRPFM–5.2 Sex-disaggregated performance achieved for service delivery</td>
</tr>
<tr>
<td>GRPFM–6</td>
<td>Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td>GRPFM–7</td>
<td>Gender responsive reporting</td>
</tr>
<tr>
<td>GRPFM–9</td>
<td>Legislative scrutiny of gender impacts of the budget</td>
</tr>
<tr>
<td></td>
<td>GRPFM–9.2 Gender responsive legislative scrutiny of audit reports</td>
</tr>
</tbody>
</table>
Assessment teams score the GRPFM indicators on a four-point ordinal scale from D to A, in line with the PEFA framework.

However, please note that while the GRPFM assessment, similarly as the PEFA framework, ranks the performance of PFM systems from D to A, this calibration has been adjusted for the GRPFM supplementary framework to fit the needs of gender responsive PFM practices. To justify a score, every aspect specified in the scoring requirements must be fulfilled. A score of C reflects the basic level of performance for each indicator. A score of D means that the feature being measured is present at less than the basic level of performance or absent altogether or that there is insufficient information to score the indicator. A score of D due to insufficient information is distinguished from a score of D due to low-level performance by using an asterisk—that is, D*. In cases where the question is not applicable to a country’s circumstances, the assessment team should respond “NA.” Figure 1.1 presents the calibration in line with the four-point ordinal scale and adjusted to fit the needs of GRPFM assessments and corresponding to existing GRPFM practices.
Figure 1.1 Overview of the indicators of the supplementary PEFA GRPFM assessment framework structured around the budget cycle
Table 1.2  Levels of GRPFM practice on a four-point ordinal scale

Minimum requirements for scores

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.</td>
<td>Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.</td>
<td>Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.</td>
<td>Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.</td>
</tr>
</tbody>
</table>

A few indicators have two separate dimensions (subindicators), each of which must be assessed separately. The overall score for an indicator is based on the scores for the individual dimensions. The scores for multiple dimensions are combined into an overall score for the indicator using either the weakest link method (M1) or the averaging method (M2). Indicators with more than one dimension specify the aggregation score to be used. The M1, or weakest link, method is used for multidimensional indicators where poor performance on one dimension is likely to undermine the impact of good governance on other dimensions.

**In other words, this method is applied where there is a “weakest link” in the connected dimensions of the indicator. The steps in determining the aggregate indicator score are as follows:**

- Each dimension is initially assessed separately and given a score on the four-point calibration scale
- The aggregate score for the indicator is the lowest score given for any dimension
- Where any of the other dimensions scores higher, “+” is added to the indicator score.
The M2, or averaging, method is based on an approximate average of the scores for the individual dimensions of an indicator, as specified in the conversion table.

Use of this method is prescribed for multidimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of a high score on another dimension of the same indicator. Although all dimensions of an indicator fall within the same area of the PFM system, progress on some individual dimensions can be independent of the others in certain areas. The steps in determining the aggregate indicator score are as follows:

- Assess each dimension separately and give it a score on the four-point calibration scale
- Refer to the conversion table for indicator scores using the averaging method below
- Identify the row in the table that matches the scores for each dimension of the indicator; the ordering of the dimension scores does not matter
- Enter the corresponding overall score for the indicator.

Table 1.3 Conversion table for indicator scores with two dimensions using the M2 (averaging) method

<table>
<thead>
<tr>
<th>Dimension scores</th>
<th>Overall M2 score</th>
</tr>
</thead>
<tbody>
<tr>
<td>D    D</td>
<td>D</td>
</tr>
<tr>
<td>D    C</td>
<td>D+</td>
</tr>
<tr>
<td>D    B</td>
<td>C</td>
</tr>
<tr>
<td>D    A</td>
<td>C+</td>
</tr>
<tr>
<td>C    C</td>
<td>C</td>
</tr>
<tr>
<td>C    B</td>
<td>C+</td>
</tr>
<tr>
<td>C    A</td>
<td>B</td>
</tr>
<tr>
<td>B    B</td>
<td>B</td>
</tr>
<tr>
<td>B    A</td>
<td>B+</td>
</tr>
<tr>
<td>A    A</td>
<td>A</td>
</tr>
</tbody>
</table>
As in the PEFA framework, the same logic applies to the size and materiality of aspects of performance. A standard approach to size and materiality should be adopted throughout the set of questions in the following manner:

- **All** refers to 90 percent or more (by value)
- **Most** refers to 75 percent or more (by value)
- **Majority** refers to 50 percent or more (by value)
- **Some** refers to 25 percent or more (by value)
- **A few** refers to less than 25 percent and more than 10 percent (by value)

Similarly, the PEFA GRPFM assessment introduces the same coverage and time periods of assessment as the PEFA framework. The core PEFA methodology focuses on the central government, which is defined based on the classification structure developed by the IMF for Government Finance Statistics (GFS); for an overview of public sector coverage, see figure 1.2. Time periods for assessing each of the questions are set forth in the specifications for each question. As a general rule, the assessment is based on the situation at the time of data collection or, in the case of periodic events, on the basis of the relevant and completed events during the most recent or ongoing budget period. Certain questions require data for more than one fiscal year or budget period. In these cases, the relevant period on which performance should be assessed, and therefore for which evidence should be sought, is specified for the relevant question.

**Figure 1.2**  The main components of the public sector, as defined in Government Finance Statistics and referred to in PEFA

![Diagram of public sector components]

Source: PEFA Secretariat 2016
Assessment teams are required, as with other PEFA performance indicators, to present the evidence collected for each of the GRPFM indicators. As in other parts of the PEFA assessment report, the PEFA Secretariat reviews the findings of the PEFA GRPFM assessment for quality.

Resources Required to Conduct an Assessment

Based on the findings from initial pilot testing, a PEFA GRPFM assessment conducted concurrently with a regular PEFA assessment requires around three to five working days for one expert to collect and analyze the evidence, triangulate it with different sources of information and stakeholders, and draft an initial version of the report as well as an updated version based on inputs from the peer review process. Consulting the same sources of information for selected indicators is recommended, as in the guidance for a PEFA 2016 assessment (this recommendation is also explained and presented in this guidance). While it is desirable to have a PFM expert with experience in gender responsive budgeting conduct the PEFA GRPFM assessment, this is not essential. PFM experts typically have enough knowledge and expertise to carry out a PEFA assessment by following the guidance presented in the GRPFM guidance document.

Quality Review

The decision to carry out a PEFA GRPFM assessment should be requested by the government, as documented in a request letter from the relevant authority and communicated to the PEFA Secretariat. PEFA GRPFM assessments carried out as part of a regular PEFA assessment will undergo the same review process in place for PEFA assessments necessary to qualify for a PEFA Check (the PEFA Secretariat’s quality assurance process). The guidelines are presented on the PEFA website (www.pefa.org).
In order for a standalone PEFA GRPFM assessment report to qualify for a PEFA GRPFM Check, the assessment report will need to meet the following requirements:

1. The draft and updated report incorporating peer reviewers’ comments needs to be reviewed by at least three independent PFM institutions, including (a) the government assessed, (b) one peer reviewer with knowledge of the country, and (c) the PEFA Secretariat. The assessment team’s responses to peer review comments that have not been reflected in the final report need to be documented and shared with the PEFA Secretariat.

2. The report needs to meet an 85 percent compliance threshold regarding (a) report content (in line with the proposed report template) and (b) documentation of scores and compliance with the PEFA methodology.

Reference

Overview

Context and Trends of Gender Responsive Public Financial Management
Gender Equality and Public Financial Management

Despite the progress made in the last couple of decades, gender inequalities persist in countries around the globe.

This persistence is evident in health and education outcomes, labor market opportunities, as well as political participation (Downes, von Trapp, and Nicol 2017; Duflo 2012). Women remain underrepresented in leadership and management-level positions in the public and private sectors; women and girls are subject to various forms of harmful practices, including child marriage; women and girls perform the bulk of unpaid care and domestic work, which, particularly when combined with paid work, leaves them working longer hours with less time for rest, self-care, learning, and other activities, such as political participation (Stotsky 2016). The hardship on women and girls is exacerbated in times of budget austerity (Elson 1999; for more information on the impact of the financial crisis of 2007–08 on men and women, see UN Women 2014).

While gender responsive public financial management (GRPFM) was originally conceived to address well-documented gender gaps affecting women, it can also be important in addressing gender issues that affect men (low education outcomes, life expectancy, gang violence) and other groups (youth, older people, people with disabilities).

Advancing gender equality facilitates closing the gender gaps in development outcomes in health, education, employment, and entrepreneurship; in access to and control over resources; and in public life and decision-making opportunities (Downes, von Trapp, and Nicol 2017; Welham et al. 2018; World Bank 2011). Although most governments around the world have made some form of high-level commitment to supporting gender equality (ADB 2012; Birchall and Fontana 2015; Welham et al. 2018), gender inequalities continue, leading to billions of dollars of lost economic growth each year (Duflo 2012) and large losses in gross domestic product across countries at all income levels (Stotsky 2016).

Moreover, beyond the impact on economic development, a rights-based approach to gender equality acknowledges that strengthening the role of women in political, social, economic, and health spheres is an important end in itself as well (World Bank 2013).

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7 Please note that the PEFA framework uses the term ‘gender responsive public financial management’ and not gender responsive budgeting (GRB). This is not to differentiate it from GRB but instead to further highlight the importance of integrating gender considerations throughout the budget cycle and in all the relevant PFM systems, processes, and institutions that underpin budget decisions. The two terms are used interchangeably in this document.

8 Gender equality refers to how social, behavioral, and cultural attributes, expectations, and norms associated with being a woman or a man determine how women and men relate to each other and the resulting differences in power between them (World Bank 2011). The United Nations defines gender equality as “the equal rights, responsibilities, and opportunities of women and men and girls and boys” (United Nations).
Women’s development and gender equality contribute to improved labor productivity, healthier children, greater engagement of women in business and politics, and more responsive governments (Downes, von Trapp, and Nicol 2017; IMF 2017) and are integral to achieving the Sustainable Development Goals (SDGs). *

Gender responsive budgeting ¹⁰ is grounded in the understanding that public budgeting decisions and the public financial management (PFM) systems that underpin them can affect the economic and social outcomes for men and women (Welham et al. 2018).

Improvements in gender equality are considered integral to a country’s development objectives, which—like other development objectives (for example, reducing poverty, addressing social inequalities)—requires adequate budget allocations and a strong PFM system to ensure that those allocations are made and implemented as planned. The same concerns can be raised for other segments of society (for example, impact of public spending on different income groups, regions, urban and rural areas, young and old). To ensure that public budgets do not (unconsciously) reinforce systematic gender inequalities, GRPFM proposes making PFM systems, processes, and institutions as well as public spending choices more gender responsive (Birchall and Fontana 2015).

PFM can only facilitate addressing gender inequalities if a government’s objectives and policies are gender responsive themselves (Anwar, Downs, and Davidson 2016). Gender responsive budgeting requires understanding the context of gender inequalities, how they arise, what their underlying structural causes are, and how their manifestations can be tackled (ADB 2012; Council of Europe 2009). While GRPFM can be a strategic approach to promoting gender equality, it is only one lever available and not necessarily the most prominent one. While governments can use public revenue raising and spending to achieve gender equality, they also and often primarily use public revenue raising spending to target and promote other development and policy goals (ADB 2012).

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9 SDG 5, “Achieve gender equality and empower all women and girls,” aims, among other things, to end all forms of discrimination against all women and girls everywhere; recognize and value unpaid care and domestic work by providing public services, infrastructure, and social protection policies and promoting shared responsibility within the household and the family as nationally appropriate; and ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic, and public life. SDG 8, “Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all,” aims to achieve, by 2030, full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

10 Gender responsive budgeting is sometimes also referred to as “equality budgeting”, “gender-sensitive budgeting”, or “applied gender budget analysis” (Budlender and Hewitt 2003).
“Public spending may not always represent the most effective and efficient form of public policy intervention to support gender equality,” and GRPFM should therefore be seen as only “part of a ‘package’ of legal, regulatory, expenditure, taxation, cultural, and political reforms that will ultimately lead to government policy supporting a more gender equal society” (Welham et al. 2018). GRPFM will mostly be relevant in countries where addressing gender inequalities is high on the political agenda and where gender equality policies are already in place.

What is Gender Responsive Public Financial Management?

Gender responsive budgeting is “an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls’ and women’s development” (Stotsky 2016) or to promote the development of specific vulnerable groups of people. Similarly, the Organisation for Economic Co-operation and Development (OECD) notes, “Gender budgeting involves using the tools, techniques, and procedures of the budget cycle in a systematic way to promote equality” (Downes, von Trapp, and Nicol 2017). The Council of Europe defines gender budgeting as “an application of gender mainstreaming in the budgetary process. It entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (Council of Europe 2009).

Box 1.1 What is gender responsive public financial management?

- Formulating the budget in a gender responsive way
- Linking gender responsive policies with adequate budgetary funds
- Executing the budget in a way that benefits women and men, girls and boys equitably
- Monitoring the impacts of expenditure and revenue raising from a gender perspective

Sources: Anwar, Downs, and Davidson 2016; Schneider 2007.

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Similarly, the OECD “Toolkit for Mainstreaming and Implementing Gender Equality,” which focuses on strengthening governance and accountability for gender equality as a means of improving the gender responsiveness of public policy, proposes looking beyond the national budget to promote gender equality and women’s empowerment and identifies four pillars of action: (1) institutional and governance frameworks for gender equality and mainstreaming, (2) gender-sensitive practices in parliament, (3) gender-sensitive public employment systems, and (4) gender-sensitive practices in the judiciary (OECD 2018). For more information on the OECD Toolkit, see http://www.oecd.org/gender/governance/toolkit/.

Gender mainstreaming is the “(re)organization, improvement, development, and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy making” (Council of Europe 2009).
GRPFM focuses on both expenditure and revenue policies to promote gender equality. Having the following categories of expenditure has been identified as indicating the level of gender awareness in the allocation of budget resources:

1. Specific gender-related equal opportunity programs. For example, public expenditure focusing on paid maternal leave, subsidized child care to allow women to work, a program designed principally to prevent or respond to gender-based violence, a program to educate and mobilize men and boys to become advocates against gender-based violence in their community, a program focused on girls’ access to and performance in education, with the main objective of empowering women and girls and reducing inequalities between boys and girls.

2. General public services targeted specifically at or used mostly by a specific gender. For example, a program to support high-technology start-ups financially with specific initiatives to support women tech entrepreneurs, an investment project to construct a new metro line with secure lighting around stations to improve women’s use of public transport.

3. General public services that operate without a specific focus on gender or gender equality. For example, a program to support local farmers’ access to microcredit to purchase agricultural inputs such as pesticides or fertilizers that does not address gender biases in access to and over agricultural inputs, a program targeting youth unemployment that does not address marginalization of migrant boys (Birchall and Fontana 2015; OECD 2016; Sharp 2003).

While the impacts of expenditure systems on gender equality are relatively well researched and defined, fewer studies have aimed to disentangle the impact of revenue systems (Birchall and Fontana 2015; Grown and Valodia 2010; Lahey 2018; Stotsky 2016), although the topic is gaining traction (Brooks et al. 2011; Gunnarson, Schratzenstaller, and Spangenberg 2017). Gender-based analysis suggests the existence of explicit and implicit gender biases in the design of tax policies. Explicit forms of gender bias refer to specific regulations or provisions of tax law that treat men and women differently; they are most common in personal income arrangements (for example, taxation based on the family rather than on individuals can create a disincentive for the second earner to work, as she or he is taxed at a higher effective marginal rate). Implicit forms of gender bias relate to provisions in the tax system that, because of gendered social and economic norms and arrangements, have different impacts on men and women (for example, consumption taxes as a result of differential expenditure patterns by women and men on goods such as food, children’s clothes, or medical care) (Birchall and Fontana 2015; IMF 2017; Stotsky 2016).
To address the lack of understanding of gender imbalances in the tax system, several options have been recommended. They include (a) undertaking gender analysis of tax policy, (b) increasing public education and awareness regarding revenue systems, and (c) improving methods of tax collection (ADB 2012; Birchall and Fontana 2015; IMF 2017; Stotsky 2016). Moreover, a recent study on gender inequalities and taxation in low- and middle-income countries, anchored by UN Women, reviews gender issues in personal income taxation, corporate income taxation, and value added taxation to propose a set of recommendations for addressing those issues to facilitate gender equalities and women’s empowerment. Highlighting the role of ministries of finance and revenue administrations in addressing gender inequalities, the study proposes that international engagements provide in-depth and long-term evaluations of the gender and poverty effects of domestic resource mobilization on tax, transfer, and public investment systems to ensure that revenue systems are restructured to ensure sustainable gender equality, poverty reduction, and adherence to human rights standards (for more information, see Lahey 2018).

Gender responsive budgeting does not entail separate budgets for men and women (Elson 2006); nor does it require specialist skills to design, implement, and review government policies to ensure that they achieve their (gender-specific) objectives. The purpose of GRPFM is not to label an initiative as gender budgeting but rather to understand whether fiscal policies and administration are formulated with an eye to promoting gender equality and girls’ and women’s development (Stotsky 2016). Gender responsive budgeting does not require a new approach to budgeting; rather it requires “an explicit recognition of the existence of gender elements paired with an adaptation and reinforcement of existing institutions and tools” (IMF 2017) and an understanding of how to integrate gender equality objectives into the budget cycle (Anwar, Downs, and Davidson 2016). Gender budgeting also does not presuppose new approaches to PFM; rather it embraces discussions of gender equality in the formulation and implementation of public policies and their funding through national budgets (Council of Europe 2009). Similarly, although GRPFM efforts have focused predominantly on the needs of girls and women, they should not detract from the development needs of boys and men (Stotsky 2016).

Governments have committed to the principle of adequate financing for gender equality and empowerment of women and girls through numerous international agreements and partnerships. The principle of adequate financing for gender equality is rooted in the Beijing Declaration and the Platform of Action adopted in 1995¹³ and, as noted, highlighted in the 2030 Agenda for Sustainable Development.

¹³ For more information on the Beijing Declaration and the Platform of Action, see http://beijing20.unwomen.org/en/about.
The importance of adequate and appropriate finance was emphasized in the Addis Ababa Action Agenda adopted at the Third International Conference on Financing for Development in 2015 and reaffirmed in the Outcome Document of the Second High-Level Meeting of the Global Partnership for Effective Development and Cooperation in Nairobi in 2016. Both the Addis Ababa Action Agenda and the Nairobi Outcome Document link the achievement of gender equality and women’s empowerment with adequate and appropriate financing and refer specifically to gender responsive budgeting (Elson 2017).

**Current Trends in Gender Responsive Public Financial Management**

Gender responsive budgeting and inclusion of gender-specific information in the budget process have been gaining traction in public financial management. More than 80 countries have undertaken some form of GRPFM, although their activities vary, and many countries have introduced fiscal policies that have gender differentiated effects even without an explicit gender budgeting initiative (Stotsky 2016). UN Women has been instrumental in promoting gender responsive budgeting and mainstreaming gender in national development plans and strategies. There is evidence that well-designed and implemented gender budgeting initiatives have resulted in tangible, positive gender outcomes (Anwar, Downs, and Davidson 2016; Swaine 2017; Stotsky 2020). For example, in Rwanda, GRPFM has contributed significantly to improved health and education outcomes through good planning and budgeting.
Some useful PFM tools related to gender have been developed and applied (IMF 2017; Stotsky 2016). The recent Organisation for Economic Co-operation and Development (OECD) study demonstrates that the majority of OECD countries (59 percent of respondents to the OECD Survey of Gender Budgeting Practices) do not explicitly undertake gender responsive budgeting, but most of them (90 percent) use PFM tools to promote gender equality. The OECD study, similar to the International Monetary Fund (IMF) study on G-7 countries, indicates that the most frequently used gender budgeting tools are ex ante and ex post gender impact assessments (Downes, von Trapp, and Nicol 2017; IMF 2017).

There is an evolving agreement that GRPFM should be integrated into all stages of the budget cycle (Anwar, Downs, and Davidson 2016; Downes, von Trapp, and Nicol 2017; IMF 2017; Stotsky 2016).

During initial stages of the cycle, countries can design PFM-related legislation and guidelines on gender responsive budgeting that guide the budget preparation processes. During these stages, the executive branch compiles the budget plans, and it is important for it to consider the impact of gender and gender inequalities. In Timor-Leste, the legislature gave legal status to gender responsive budgeting. Gender perspective is considered in the planning and analysis of government programs and related targets. In Rwanda, the Organic Budget Law requires all government units to prepare and report on the implementation of gender budget statements. In Austria, every line ministry must include gender-related objectives in the annual budget statement, and this commitment is set both in the Constitution and in the budget code. Similarly, in Iceland, gender impact analysis needs to be included in all new budget proposals, and analysis of all new legislative proposals is required to include a cost-benefit analysis from a gender perspective.

Sex-disaggregated data and information are considered crucial for policy makers to be able to assess and develop appropriate, evidence-based policy responses. Performance-related budgeting frameworks have been used in this context to facilitate the integration of sex-disaggregated data in the budgeting process and to inform decision making and resource allocation (Bosnić and Schmitz 2014; Klatzer 2008; Sharp 2003). This integration has been done—for example, in Rwanda and Ukraine—by focusing on sex-disaggregated data as part of planning and reporting on objectives, outputs, and outcomes achieved in the delivery of public services financed through the budget.

Reliable information on gender-specific data is crucial for the budget execution phase as well. Fiscal reports that capture sex-disaggregated data on the outputs and outcomes of policies rely on good information systems (often using a financial management information system) as well as a chart of accounts and budget classification structure that captures gender-related appropriations and expenditure (IMF 2017).

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16 For more information on the approach to examining GRPFM practices deployed by the OECD as well as the IMF in OECD and G-7 countries, respectively, see Appendix B.
Similarly, sex-disaggregated data are crucial for gender impact assessments and ex post evaluations and audits of the impact and effectiveness of gender-related policies. In India, ex post evaluations of budgets have been conducted to provide an informed assessment of impact of programs, funded through the budget, on gender and gender equality. In the Netherlands, the National Court of Audit (Algemene Rekenkamer) performs gender audits; similarly, in Austria, the annual report on impact assessment includes an ex post assessment of the gender impact of government policies and is submitted to the legislature for review.

**Gender Responsive Public Financial Management in Practice**

GRPFM initiatives typically involve the following stages, which are often sequential and not mutually exclusive:

1. **Awareness and analysis.** This phase ensures that gender disparities are presented and made more visible, including developing capacities and awareness of key stakeholders (for example, Ministry of Finance, line ministries, parliament, supreme audit institutions, subnational governments, civil society, and others). Inclusion and access to sex-disaggregated data are key in this process because they facilitate gender-specific analyses of revenue and expenditure in budgets.

2. **Accountability.** This phase extends GRPFM initiatives from the initial analysis of specific budget allocations to the entire budget cycle. It involves securing the accountability of government agencies for GRPFM and moving from improving transparency and incorporating information about gender inequalities in budget allocations to generating a sense of accountability for gender-equality objectives.

3. **Change and mainstreaming.** This phase includes changing government budgets and policies as well as assumptions informing budgets so that the systems can become gender sensitive and gender responsive. It also requires introducing tools for monitoring and evaluating the impact of the change in allocations (ADB 2012; Council of Europe 2009; Sharp 2003).
Experience has demonstrated some high-level success factors that make GRPFM work effectively. Establishing the conditions for these success factors is often more challenging in states with lower capacity or in environments lacking gender awareness.

**The success factors include:**

A. An understanding of gender and gender inequalities to understand how gender operates in different policy domains and underlying structural causes of inequalities.

B. Political will and support to achieve real changes.

C. Institutionalization and integration to make sure that gender considerations are fully embedded within the budget cycle.

D. Availability of sex-disaggregated data to identify areas that would benefit from GRPFM reform and determine interventions required to address gender inequalities.

E. A clear legal and conceptual framework and positive institutional arrangements that effectively focus discussions on the impact of policies on gender and include all relevant stakeholders, including sectoral ministries, for example, health, economic affairs, education, or interior ministries (O’Hagan and Klatzer 2018).

F. External influence, specifically the support of development partners as well as the encouragement to achieve the SDG gender equality targets. (Kovsted 2010; Stotsky 2016; Welham et al. 2018).
References


3

Guidance on Scoring
GRPFM–1
Gender Impact Analysis of Budget Policy Proposals

Guiding question
Does the government’s analysis of proposed changes in expenditure and revenue policies include information on gender impacts?

Description
This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy. It contains two dimensions (sub-indicators) and uses the M1 (weakest link) method for aggregating dimension scores.

Dimensions and scoring
GRPFM–1.1 Gender impact analysis of expenditure policy proposals

Minimum requirements for scores

- **A**: Most proposed changes in expenditure policy include an assessment of gender impacts.
- **B**: The majority of proposed changes in expenditure policy include an assessment of gender impacts.
- **C**: Some proposed changes in expenditure policy include an assessment of gender impacts.
- **D**: Performance is less than required for a C score.

GRPFM–1.2 Gender impact analysis of revenue policy proposals

Minimum requirements for scores

- **A**: Most proposed changes in revenue policy include an assessment of gender impacts.
- **B**: The majority of proposed changes in revenue policy include an assessment of gender impacts.
- **C**: Some proposed changes in revenue policy include an assessment of gender impacts.
- **D**: Performance is less than required for a C score.
Related PEFA indicator or dimension
PI–15 Fiscal strategy
PI–15.1 Fiscal impact of policy proposals

Coverage
Central government

Time period
Last completed fiscal year

Measurement guidance
Good budget practices require government to assess the impacts on beneficiaries of expenditure and revenue policy proposals developed during budget preparation, including new or additional expenditures and proposed reductions in expenditures. Changes in policies can have different impacts on the delivery of services to men and women and to subgroups of those categories.

An increasing number of countries perform ex ante gender impact evaluations, analyses, or assessments of policies to understand their envisaged impacts on men and women and subgroups of those categories. The aim is to improve the design and planning of the policy under consideration, in order to avoid any negative impacts on gender equality and to strengthen gender equality through better-designed, transformative policies. This assessment can also be done as part of a spending review process carried out to improve expenditure control and prioritization.

For example, an expenditure proposal to expand child care will likely have a greater impact on women than men because, globally, women are more likely to assume primary parenting responsibilities. Similarly, an expenditure proposal to improve benefits and support for military veterans will likely have more impact on men than women because, globally, men are more likely to be serving in the armed forces (unless the government’s explicit gender-specific objective is to increase number of women then it may be important to monitor this particular aspect as well). The assessment under this dimension should only focus on recurrent expenditure.

On the revenue side, increasing tax allowances for nonworking spouses, for example, can create disincentives to work, particularly for women, as the global data demonstrate; similarly, changes in the personal income tax can affect different groups of women and men differently. The assessment should focus on proposals with significant, direct impacts on revenue, including, for example, changes in the rates and coverage of corporate income tax, value added tax, personal income tax, customs and excise taxes, and taxes on natural resources. The assessment should focus on the government’s own revenue sources.

The gender impacts of expenditure and revenue policy proposals typically are prepared by individual budgetary units for their respective policy areas or are prepared by the Ministry of Finance or equivalent central government entity or consolidated by the Ministry of Finance.
Ex ante gender impact assessments are carried out in the broader context of gender and gender equality strategies or action plans to understand if new policies are aligned with those strategies and plans, and heavily rely on the use of sex-disaggregated data. The publication of results of such assessments contributes to increased transparency of public finances and strengthens the accountability of the government in relation to its citizens (the inclusion of findings of ex ante gender impact assessments in publicly available gender budget documentation is, however, measured under indicator GRPFM-4 Gender responsive budget proposal documentation). It is important to note that not all policies will have a gender impact (this can include, for example expenditure related to national defense, unless related to employment targets to increase number of women in armed forces, for example). In this case, it suffices to acknowledge that budget policy proposals do not include gender impacts. Assessors should therefore make a qualitative judgment of which new policies should be included in the analysis, in close consultation with the government.

Please note that the time period for the assessment is last completed fiscal year and not three completed fiscal years as in the case of PI-15 in the PEFA framework for assessing PFM.

Box 3.1 Canada’s GBA+: Gender-based analysis plus

The Government of Canada has been assessing the impact of new budget policy proposals since 1995 as part of the ratification of the United Nations Beijing Platform for Action. The framework for assessing gender impacts has been improved and revised since then.

GBA+ assessments

Canada uses the Gender-Based Analysis Plus (GBA+) to conduct ex ante gender impact assessments. GBA+ is an analytical process used to assess how diverse groups of men and women may experience policies, programs, and initiatives. The “plus” acknowledges that GBA+ also considers factors other than gender, such as race, ethnicity, religion, age, non-binary people, and people with mental or physical disability.

Government units proposing new budget policies need to include the following information as part of the GBA+ requirements:

- **Description of measure.** A brief description of the measure and its fiscal cost
- **Context.** Information on the key impacts of the measure from a GBA+ perspective, including direct and indirect impacts, both positive and negative, where applicable
- **GBA+ timing.** The timing when GBA+ was undertaken
- **Target population.** A description of the broad population the measure is primarily intended to benefit
- **Expected direct benefits (gender).** Information on the expected gender characteristics of the benefiting group, including information for the following two indicators: (a) expected impacts (income, age distribution), which describes the expected direct impacts of the measure on income distribution, and (b) indicators that measure progress toward the goals of Canada’s Gender Results Framework, an icon for the gender-results framework pillar and the goal statement to which the measure is contributing.
Example of GBA+ analysis
Enhancing support for apprenticeship

Canada’s 2019 budget states that US$40 million over four years, starting in 2020–21, and US$10 million per year ongoing will be dedicated to support Skills Canada, which promotes trades and technology careers to encourage more youth to enter the skilled trades (construction, manufacturing, fabrication), and US$6 million over two years, starting in 2019–20, to support the development and launch of an Apprenticeship Campaign.

GBA+ was performed on the existing program. Canadians constituted the target population, including underrepresented and disadvantaged groups who are interested in exploring or seeking apprenticeships and employment in the skilled trades.

Figure B3.1.1 Expected benefits and impacts of GBA+

Expected direct benefits (gender):
Gender composition of benefiting group

Expected impacts (income, age distribution):
Income distribution

Intergenerational impacts
This program is based on the premise that encouraging more Canadians to consider the skilled trades as a possible career will support inclusive economic growth.

The GBA+ revealed that women continue to be significantly underrepresented in apprenticeships, particularly in higher-paying trades, and that young people too often consider the skilled trades as a “second-choice” or “last-resort” career.

In 2017, women represented only 9 percent of continuing apprentices in Red Seal trades and only 5 percent when “traditional women’s trades” (for example, hairstylist, cook, baker) are excluded.

Women face specific barriers to participation, linked to misconceptions about work in the skilled trades as well as employer misconceptions in a traditionally male-dominated sphere. These barriers are exacerbated for indigenous women and women from visible minority groups.

For young Canadians, fewer than 10 percent of 15-year-old students plan to pursue a career in the skilled trades; this drops to only 2 percent of 15-year old students who are girls. Further, the average age of beginning an apprenticeship is 28 years. Young Canadians clearly do not see the skilled trades as a first pathway to the labor market.

The current budget will therefore help by investing in the development and launch of an Apprenticeship Campaign to raise awareness about the benefits of the skilled trades as a first-choice career and by providing support to Skills Canada, enabling it to continue promoting careers in the trades and technology to young Canadians.

Source: For more information, see https://cfc-swc.gc.ca/gba-acs/index-en.html.
GRPFM–2
Gender Responsive Public Investment Management

Guiding question
Does the government analyze the impacts of major public investment projects on gender as part of the economic analysis of investment proposals?

Description
This indicator assesses the extent to which robust appraisal methods, based on economic analysis, of feasibility or prefeasibility studies for major investment projects include analysis of the impacts on gender. There is one dimension for this indicator.

Dimension and scoring
GRPFM–2.1 Gender responsive public investment management

Minimum requirements for scores

- **A**
  - Economic analyses, conducted in line with national guidelines, to assess all major investment projects include analysis of the impacts on gender and the results are published. The analyses are reviewed by an entity other than the sponsoring entity.

- **B**
  - Economic analyses, conducted in line with national guidelines, to assess most major investment projects include analysis of the impacts on gender and some results are published.

- **C**
  - Economic analyses to assess some major investment projects include analysis of the impacts on gender.

- **D**
  - Performance is less than required for a C score.
**Related PEFA indicator or dimension**
PI–11 Public investment management
PI–11.1 Economic analysis of investment proposals

**Coverage**
Central government

**Time period**
Last completed fiscal year

**Measurement guidance**
Public investments can serve as a key driver of economic growth. However, the effectiveness and efficiency of public investment are also key determinants in maximizing the impact of public investment on the government’s social and economic development objectives, including achieving gender equality.

Different groups of men and women benefit differently from investment projects, and it is therefore important for the government to include a gender perspective in the economic analysis of major investment projects. For example, designing a new public space that is aimed at promoting physical activity but is planned to be located in an area with no street lighting and no safe public transportation is likely to be perceived as a safety concern for girls and women who are, as a result, less likely to use the space even if the investment project originally was intended to target both men and boys and women and girls equally. The public space also needs to consider the needs of different subgroups of women and men (including factors such as the needs of people with disabilities, the needs of youth and elderly population).

Major investment projects for this indicator are defined as projects meeting the following criteria: (a) the total investment cost of the project amounts to 1 percent or more of total annual budget expenditure or (b) the project is among the largest 10 projects (by total investment cost) for each of the 5 largest central government units, measured by investment project expenditure. The term “major investment project” also includes investments implemented through structured financing instruments such as public-private partnerships.

Robust appraisal methods, based on economic analysis, are used to conduct feasibility or prefeasibility studies for major investment projects on the basis of an analysis of the project’s economic, financial, social, environmental, and other effects.

Different types of economic analyses have different coverage and areas of emphasis. Gender impact assessments of investment projects are often conducted as part of a social effects analysis that aims to understand the impacts of investment on beneficiaries, disaggregated by gender; however, they can be done as a stand-alone activity as well.
Mainstreaming gender in public investment management

The Organisation for Economic Co-operation and Development (OECD), for example, recommends sound governance to deliver “gender-conscious, sustainable, and quality infrastructure” that includes the following:

- **A strategic vision for infrastructure**
  The strategic long-term vision needs to have a joint gender-sustainability perspective, allowing infrastructure to be planned, prioritized, delivered, and managed in consideration of women’s and children’s needs and their interlinkages with other sustainable development objectives, such as reducing pollution and fighting climate change.

- **A consultation process**
  Involving stakeholders such as users, men and women, civil society organizations, including gender-related groups, and the private sector can improve legitimacy, buy-in, project quality, and ultimately the effectiveness of infrastructure assets and services.

- **A coordinated infrastructure policy across levels and entities of government**
  Addressing the gender gap requires a shared and coordinated vision across all levels (vertical) and entities (horizontal) of government.

- **A strategic approach to data collection and analysis**
  Sex-disaggregated data contribute to a better understanding of social needs based on gender and the results and impacts of infrastructure projects on gender; they also improve internal governance processes by providing a gender perspective.

17 For more information on the OECD views on gender mainstreaming in public investment management, see OECD (2019). Please note, however, that the PEFA GRPFM indicator on public investment management only assesses if the appraisal of public investments includes analysis of the impacts on gender while other aspects of mainstreaming gender in public investment management, as presented in the OECD guidance, are not measured by this indicator.
Box 3.2 Gender impact analysis of public investments projects in the Philippines

Social analysis

In the Philippines, the review of public investment projects includes the analysis of gender aspects. The review starts when the implementing government agency or local government unit submits the project proposal to the Investment Coordination Committee (ICC). The National Economic and Development Authority (NEDA) serves as secretariat to the ICC Technical Board and Cabinet Committee. As such, it provides ICC with technical staff to support evaluating projects for their economic, financial, technical, social, environmental, and institutional viability, among others. As part of the ICC Technical Working Group, the NEDA Secretariat assesses socioeconomic aspects of the project and appraises each project for its alignment with and contribution to the Philippine Development Plan and its compliance with existing laws, rules, and regulations. The ICC Project Evaluation Procedures and Guidelines include the project’s financial, economic, technical, environmental, institutional, social, and sensitivity analysis.

The objective of the social analysis is “to determine if the proposed program/project is responsive to national objectives of poverty alleviation, employment generation, and income redistribution.” Technical annex F of the ICC Guidelines presents some additional pointers for conducting the social analysis, including the following:

- “The target groups intended to benefit from the project and the main agents in its implementation should be carefully specified at the outset whenever possible and appropriate.”

- “The early specification of intended target groups should be followed by a qualitative analysis of the distributional effects of the project. To the extent possible, the distributional analysis would attempt to assess the project impact on various relevant groups. The analysis should further clarify the groups and individuals who may benefit or may be harmed by the project, including positive and negative employment effects. In certain cases, there may be adverse social effects on some groups even when objectives for the target groups are fully met. The appraisal should assess these adverse effects and consider means for alleviating them.”

- “Attention should be paid to involving women in the planning and implementation of development projects. Consideration should be given to gender issues at the initial screening stage as well as at the preparation and appraisal stages. Particular attention should be given to gender composition when considering the division of labor, access to and utilization of resources, decision-making processes, distribution of income and benefits, time allocation, and legal status of women and the impact that these factors will have on project success.”

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A The scope of ICC review covers major capital projects costing P1 billion and above per project, as well as projects covered by the Build-Operate-Transfer Law, projects that require national government borrowing or guarantee covered by the Foreign Borrowings Act (Republic Act no. 4860) and the Official Development Assistance Act (Republic Act no. 8152), and joint venture projects as provided in Section 7.2b of the Revised Guidelines and Procedures for Entering into Joint Venture Agreements between Government and Private

Gender responsive budgeting in the Philippines

Gender mainstreaming in the budget process in the Philippines started in 1995. The main driver of the reform process was the Philippine Commission on Women. Gender mainstreaming has taken place at both national and subnational levels. The main feature includes the requirement for all government agencies to allocate at least 5 percent of their budget to address gender issues, with the intention that this 5 percent will influence the remaining 95 percent. This is called the gender and development budget. While this approach has yielded success and mainstreamed gender throughout the budget process, it also has encountered challenges. In particular, it leads government agencies to focus on 5 percent of the budget, while often neglecting the other 95 percent that may be “gender blind.”

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

A
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.

B
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.

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

D
Performance is less than required for a C score.
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.
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.

Source: Ministry of Finance and Economic Planning of Rwanda
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.

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.”

Source: Ministry of Finance of Sweden
**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**

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>The government’s published budget documentation as submitted to the legislature for scrutiny and approval includes all three of the following types of information:</td>
</tr>
<tr>
<td>B</td>
<td>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:</td>
</tr>
<tr>
<td>C</td>
<td>The government’s budget documentation includes one of the following types of information:</td>
</tr>
<tr>
<td>D</td>
<td>Performance is less than required for a C score.</td>
</tr>
</tbody>
</table>

1. an overview of government’s policy priorities for improving gender equality
2. details of budget measures aimed at strengthening gender equality
3. assessment of the impacts of budget policies on gender equality.
**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+.

**GRP FM–5**  
Sex-Disaggregated Performance Information for Service Delivery  

**Guiding question**  
Do the executive’s budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs?  

**Description**  
This indicator measures the extent to which the executive’s budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions (subindicators) and uses the M2 (averaging) method for aggregating dimension scores.  

**Dimensions and scoring**  
**GRP FM–5.1  Sex disaggregated performance plans for service delivery**  

Minimum requirements for scores  

- **A**  
  Sex-disaggregated information is published annually on the planned outputs and outcomes for *most* service delivery ministries.  

- **B**  
  Sex-disaggregated information is published annually on the planned outputs or outcomes for the *majority* of service delivery ministries.  

- **C**  
  Sex-disaggregated information is published annually on the planned outputs for *some* service delivery ministries or a framework of performance indicators relating to the outputs or outcomes of *some* service delivery ministries is in place.  

- **D**  
  Performance is less than required for a C score.
**Related PEFA indicator or dimension**

- **PI–8 Performance information for service delivery**
  - **PI–8.1 Performance plans for service delivery (for GRPFM–5.1)**
  - **PI–8.2 Performance achieved for service delivery (for GRPFM–5.2)**

**Coverage**

Central government. Services managed and financed by other tiers of government should be included if the central government significantly finances such services through reimbursements or earmarked grants or uses other tiers of government as implementing agents.

**Time period**

- For **GRPFM–5.1**, next fiscal year
- For **GRPFM–5.2**, last completed fiscal year

**Measurement guidance**

Promoting the efficiency and effectiveness of public service delivery is a core objective of the public financial management system. The inclusion of performance information within budgetary documentation is considered international good practice. It strengthens the accountability of the executive for the planned and achieved outputs and outcomes of government programs and services.

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**GRPFM–5.2  Sex-disaggregated performance achieved for service delivery**

**Minimum Requirements for scores**

- **A**: Sex-disaggregated information is published annually on the planned outputs and outcomes for **most** service delivery ministries.
- **B**: Sex-disaggregated information is published annually on the planned outputs or outcomes for the **majority** of service delivery ministries.
- **C**: Sex-disaggregated information is published annually on the actual outputs for some service delivery ministries.
- **D**: Performance is less than required for a C score.

Sex-disaggregated information is published annually on the planned outputs and outcomes for most service delivery ministries.

**Sex-disaggregated information is published annually on the planned outputs or outcomes for the majority of service delivery ministries.**

**Sex-disaggregated information is published annually on the actual outputs for some service delivery ministries.**

Performance is less than required for a C score.
Increasingly, governments have been including sex-disaggregated data in their performance-based budgeting systems to facilitate discussions regarding the impacts of their programs and services on men and women, including different subgroups of these categories, and on gender equality.

Sex-disaggregated data also help policy makers to assess and develop appropriate, evidence-based responses and policies.

Service delivery 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 that are 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.

Performance information refers to output and outcome indicators and planned results against those indicators. An output is the actual quantity of products or services produced or delivered by the relevant service (program or function). An outcome is the measurable effect, consequence, or impact of the service (or program or function) and its outputs. Activities are specific tasks or functions of a service delivery or program. Performance information on gender equality can be included in program objectives, activities, outputs, and outcomes.

Performance information may be included in performance plans, which include the annual budget documents, presented as a supplementary document or documents or published separately by each line ministry, and in performance reports, presented either in the executive's budget proposal or in an annual report or other public document, in a format and at a level (program or unit) that is comparable to the plans previously adopted within the annual or medium-term budget.
Sex-disaggregated data and performance-based budgeting

As the OECD report on gender responsive budgeting in OECD countries notes, performance-based budgeting has a particularly important role to play from a gender perspective by focusing on:

A The identification of realistic objectives and the establishment of linkages between gender objectives and budget resources

B The comprehensive reporting of gender-related performance indicators in order to monitor progress and identify gaps

C The generation of sex-disaggregated and gender gap data (Downes, von Trapp, and Nicol 2017).
Box 3.6 Linking GRPFM with performance budgeting and capitalizing on the use of sex-disaggregated data in Austria

Gender responsive budgeting was introduced in Austria in 2009 as part of the Federal Budget Reform and directly linked with performance budgeting. Strong championship by the director general of budget and public finance at the Federal Ministry of Finance meant that the federal budget has used GRPFM as a tool for achieving gender equality. GRPFM has legal underpinnings and is also enshrined in the Constitution. Article 13, paragraph 3 of the Constitution states, “Federation, States, and Communes are to strive for the effective equality of women and men in their budget management.”

Article 51, paragraph 8 of the Constitution links GRPFM directly with performance budgeting:

- “In the budget management of the Federation the fundamental principles of impact orientation, especially considering the objectives of the effective equality of men and women, ... are to be observed.”

Since the introduction of performance management at the federal level in 2013, every ministry and every budget chapter is required to analyze the relation between resources spent and the achieved impacts. For this analysis, ministries need to design five outcome objectives when presenting their budget proposal, and one of those objectives needs to include a gender dimension. This requirement is explained in the budget circular, and ministries are expected to conduct ex ante gender impact assessments to determine the expected outcome objectives of budget policy proposals.

Budgetary units are required to present their activities, inputs, outputs, and outcomes and to include at least one indicator for each of the measures. These indicators are presented in the annual federal budget statement at the budgetary chapter level and the global budget level as well as in the explanatory budget documents at the detail budget level (Figure B3.5.1).

Source: Ministry of Finance of Austria.

Budget chapters in Austria refer to a single part of a policy or institution for example, many ministries consist of one chapter, such as the Ministry of Defense, while others consist of two or more, for example, the Ministry of Interior includes police and migration.

Austria has 12 ministries and 30 budget chapters; the Ministry of Finance controls about seven, mostly technical, chapters. Every budget chapter consists of up to five global budgets, and the budget chapter’s content is separated into different categories—for example, police, migration, central unit of the Ministry of Interior. Every global budget is divided into up to 99 first-level-detail budgets (for example, police directorate A, B, C; regional court 1, 2, 3); if needed, every first-level-detail budget is again divided into up to 99 second-level-detail budgets (for example, district court 1, 2, 3).
Second-level-detail budgets do not include published performance information anymore; at this low, operational level, this kind of information is included only in internal performance contracts.

For all gender responsive data, from outcome objectives up to outputs at the first-level-detail budget, sex-disaggregated data are needed, including to conduct a gender impact assessment. The data mostly arrive from the statistics Office of Austria or the Court of Audit, where reliable, sustainable data are calculated. The gender mainstreaming units of the Federal Ministry of Equality and Youth offer ongoing discussions about these data and publish additional data themselves.
GRPFM–6
Tracking Budget Expenditure for Gender Equality

Guiding question
Does the government have the capacity to track gender equality–related expenditure?

Description
This indicator measures the government’s capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes. There is one dimension for this indicator.

Dimension and scoring
GRPFM–6.1 Tracking budget expenditure for gender equality

Minimum requirements for scores

A
Expenditure is tracked against budget allocations that are specifically classified in the government’s chart of accounts as being associated with targeted gender outcomes.

B
Expenditure is tracked during budget execution against specific budget line items or program appropriations which the budget or planning process associated with targeted gender outcomes.

C
Relevant budget line item or program expenditure is mapped ex post to specific gender outcomes.

D
Performance is less than required for a C score.

Related PEFA indicators or dimensions
PI–4 Budget classification

Coverage
Budgetary central government

Time period
Last completed fiscal year
Measurement guidance

Gender responsive public financial management is built on the premise that public spending can be used as an instrument for achieving gender equality. To have significant impacts on men and boys, women and girls, and different subgroups of these categories, public spending must be budgeted and disbursed for activities that help to achieve these desired impacts.

It is therefore important that resources planned to promote gender equality are actually disbursed, that there is a way to track those resources, and that no major adjustments are made to allocations that are not authorized by the legislature.

The capacity to track expenditure in line with the budget proposal is important from the governance and accountability perspective, as it gives the assurance that resources are being used for the purposes intended. From a GRPFM perspective, this means that resources spent reached the targeted genders or subgroups of men and women and provided them with meaningful benefits.

In order to understand the impacts of public spending on gender equality, tracking of expenditure should focus not only on budget policies that are explicitly labeled as such (examples include expenditure allocated to the national gender machinery, such as the Ministry of Gender, or expenditure allocated to addressing gender-based violence) but also on policies that are provided to the general public but target a specific gender (for example, a project focusing on decentralization and local governance that has a specific objective to strengthen women's participation in decision making at the local level).

Therefore, budget expenditure targeting gender equality can be grouped in the following ways: 18

1. Specific gender-related equal opportunity programs (public expenditure focusing on paid maternal leave, subsidized child care to allow women to work, a program designed principally to prevent or respond to gender-based violence, a program to educate and mobilize men and boys to become advocates against gender-based violence in their community, a program to improve girls’ access to and performance in education, with the main objective of empowering women and girls and reducing inequalities between boys and girls, men and women)

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18 The categorization has been adopted based on Birchall and Fontana (2015); OECD (2016); Sharp (2003).
2 General public services targeted specifically at or used mostly by a specific gender (programs to support high-technology start-ups with specific initiatives to support women tech entrepreneurs, an investment project to construct a new metro line that seeks to improve women’s use of the transport system by providing secure street lightning around stations)

3 General public services that operate without a specific focus on gender or gender equality (a program to support local farmers’ access to microcredit to purchase agricultural inputs such as pesticides or fertilizers that does not address gender biases in access to and over agricultural inputs, a program targeting youth unemployment that does not address marginalization of migrant boys).

The first two categories of budget expenditure targeting gender equality are in principle easier to track than the last one, which requires more knowledge of the programs themselves as well as their outputs, outcomes, and impacts and more knowledge about gender equality and policies that can support its achievement.

Countries with a robust budget classification system can capitalize on such a system to track budget expenditure throughout the budget’s formulation, execution, and reporting cycle. Embedding the classification in the government’s chart of accounts (the accounting classification) ensures that every transaction can be not only presented in the annual budget proposals but also reported in accordance with any of the classifications used (administrative, economic, functional, program) in the government’s in-year budget reports and annual financial reports. If this embedding is done at the budget line item or program code level, those budget line items or program codes could be “tagged” to give an overall understanding of expenditure targeting gender equality. All tagged items should be monitored by the Ministry of Finance to ensure that monitoring of such expenditure is part of the budget process and not a separate institutional mechanism. Score B in the calibration for this indicator presented above assumes that “tagging” is done ex ante, while for score C this is done ex post.

Countries can also identify and track their resources as part of an ex post exercise led by the Ministry of Finance or budgetary units. The following case study of Italy is one such example.
Box 3.7 Tracking gender equality expenditure in Italy

In Italy, the Ministry of Finance requests that budgetary units classify each budget subchapter (Italy has a program-based budget with actions, chapters, and subchapters) according to the following categories:

- Expenditures “aimed at reducing gender inequalities” that relate to measures directly attributable to, or aimed at, reducing gender inequalities or promoting equal opportunities (women’s entrepreneurship funds, female employment incentives, life-work balance measures)
- “Sensitive” expenditures that relate to measures having a different impact on men and women (expenditure on school education)
- “Neutral” expenditures that have no effect on gender (interest and debt repayments, acquisitions of financial assets, depreciation, royalties and utilities, funds to be distributed that have no clear gender purpose).

The reclassification is carried out by each budgetary unit because they have hands-on knowledge of the activities carried out. If the expenditures made on a specific subchapter are of mixed categories, the Ministry of Finance asks which percentage of the expenditure underlying each subchapter can be considered neutral, gender sensitive, or aimed at reducing gender inequalities. The expenditure for permanent staff (salaries) is not included in this exercise.

More precisely, the Ministry of Finance makes two requests of budget units:

- Asks them to examine their budget and classify all of their spending by identifying whether the aim of that expenditure is to reduce a well-known gender gap (for example, because the enabling law for that expenditure says so). This, of course, ends up in a small portion of the total. For all other expenditure items, the Ministry of Finance proceeds roughly as follows: if the budget item concerns an expenditure to provide direct services to individuals, this should be considered “gender sensitive” unless the contrary can be proved; if the budget item concerns intermediate consumption for the ordinary functioning of the department, the department has to indicate whether it was used to support initiatives to reduce gender disparity (including, for example, missions to conferences on this subject, training seminars for staff on this issue, kindergarten for staff children). The idea is to break up the budget into different pieces and to have the departments answer real questions about the purpose of their expenditure. An abundance of information is attached to each line item in the Italian budget, including various levels of functional classification, various levels of economic classification, connection of each budget item to enabling law, and access to database of all payments made.
- Asks them, by means of a lengthy questionnaire, to explain which initiatives or projects carried out during the year were aimed at reducing gender gaps, to describe them, and to provide, where possible, information on the rationale and beneficiaries and evidence on the impact.

The Ministry of Finance compares findings from these two activities and proposes additional analysis that might clarify the gender impacts of expenditure proposals.

Source: Ministry of Finance of Italy
Box 3.8 Tagging gender equality expenditure in Indonesia

Since 2010, the budget circular in Indonesia requires each echelon 1 (the highest unit within the ministry/state agency organization) to formulate and present the gender budget statement. All budget documentation needs to be accompanied by both budget tagging and gender budget statement. The gender budget statement needs to include a summary of the current situation from gender perspective, budgets measured, outputs to be produced, and outcomes achieved. The table below presents allocations tagged for gender in fiscal year 2018 (in IDR billion).

<table>
<thead>
<tr>
<th>Line Ministry</th>
<th>Ministry Indicative Ceiling</th>
<th>GRPFM Allocation</th>
<th>GRPFM Ratio (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>010 Ministry of Home Affairs (MOHA)</td>
<td>3,116,30</td>
<td>34,59</td>
<td>1,11</td>
</tr>
<tr>
<td>015 Ministry of Finance (MOF)</td>
<td>45,682,20</td>
<td>9,78</td>
<td>0,02</td>
</tr>
<tr>
<td>020 Ministry of Energy and Natural Resources</td>
<td>64,971,00</td>
<td>8,69</td>
<td>0,01</td>
</tr>
<tr>
<td>022 Ministry of Transportation</td>
<td>48,187,60</td>
<td>16,556,81</td>
<td>34,36</td>
</tr>
<tr>
<td>024 Ministry of Health</td>
<td>60,091,30</td>
<td>201,97</td>
<td>0,34</td>
</tr>
<tr>
<td>029 Ministry of Forestry and Environment</td>
<td>8,025,60</td>
<td>34,31</td>
<td>0,43</td>
</tr>
<tr>
<td>033 Ministry of Public Works and Housing</td>
<td>106,411,20</td>
<td>117,22</td>
<td>0,11</td>
</tr>
<tr>
<td>044 Ministry of Cooperatives and SME</td>
<td>944,60</td>
<td>2,70</td>
<td>0,29</td>
</tr>
<tr>
<td>059 Ministry of Communication and Information</td>
<td>4,922,90</td>
<td>1,33</td>
<td>0,03</td>
</tr>
<tr>
<td>063 State Agency on Food and Medicines Oversight (BPOM)</td>
<td>2,173,70</td>
<td>55,17</td>
<td>2,54</td>
</tr>
<tr>
<td>068 State Agency on Family Planning (BKKBN)</td>
<td>5,544,80</td>
<td>1,309,54</td>
<td>23,62</td>
</tr>
<tr>
<td>103 State Agency on Disaster Management (BNPB)</td>
<td>749,40</td>
<td>38,52</td>
<td>5,14</td>
</tr>
<tr>
<td>104 State Agency on Placement and Protection of Indonesian Migrant Workers (BNP2TKI)</td>
<td>396,20</td>
<td>0,24</td>
<td>0,06</td>
</tr>
<tr>
<td>TOTAL</td>
<td>351,217</td>
<td>18,371</td>
<td>5,23</td>
</tr>
</tbody>
</table>

Indonesia tracks gender responsive budget allocations to understand if budget allocations match budget outturns. This means that outputs that are considered as gender responsive, are marked (tracked) in the accounting system and are available and registered within the annual programs and in budget documentation. Therefore, these two budget documents contain details of expenditure measures aiming to improve gender equality.

The tagging system, however, has its deficiencies. For example, tagged amount is often higher than actual expenditure for gender equality which can distort calculations of total amount designated to gender equality. This is because the tagging is done at the output level while gender consideration – as an input or activity or sub-component – is at a lower level. Hence exact cost plans and later actual expenditures are in many cases less than the amount of tagged budget allocations.

Source: PEFA GRPFM assessment for Indonesia
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?

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

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

1. an analysis of 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

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

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

D
Performance is less than required for a C score.

Related PEFA indicator or dimension
PI–9 Public access to fiscal information
PI–28 In-year budget reports
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

**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:**

- **An analysis of 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.

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. 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.

* 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.
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.

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.
**GRPFM–8**
Evaluation of Gender Impacts of Service Delivery

**Guiding question**
Does the government include an assessment of gender impacts as part of evaluations of efficiency and effectiveness of service delivery?

**Description**
This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator.

**Dimension and scoring**

**GRPFM–8.1  Evaluation of gender impacts of service delivery**

**Minimum requirements for scores**

- **A**
  Independent evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out and published for most ministries within the last three years.

- **B**
  Evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out and published for the majority of ministries within the last three years.

- **C**
  Evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out for some service delivery ministries within the last three years.

- **D**
  Performance is less than required for a C score.

**Related PEFA indicator or dimension**
PI-8.4 Performance evaluation for service delivery

**Coverage**
Central government

**Time period**
Last three completed fiscal years
Measurement guidance

It is important that men and women in different socioeconomic positions have equitable access to the full range of public services provided by government and that such services meet gender-specific needs.

Evaluations of the impact of public services on gender and gender equality provide an important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups. Such evaluations can include, but are not limited to, program evaluation, assessment, and analysis; performance audits; public expenditure reviews; and ex post impact assessments. In some cases, a separate gender-sensitive evaluation may be undertaken, although it is more desirable to include the assessment of gender impacts in the regular evaluation processes.

Ex post impact assessment that includes gender equality impacts can be carried out at the completion of a program or a service or during implementation in order to obtain feedback and use results to refine or redesign the program or service.

Ex post impact assessment reports that include an element of gender equality impacts build on sex-disaggregated data to measure results and long-term outcomes for men and women. They provide information on the efficiency of programs or services with respect to equal access and equality; whether means and resources are used efficiently to achieve improved benefits for women and men; and whether costs and benefits have been allocated and received equitably. They also provide information on the effectiveness of programs or services by providing information on whether programs or services were effective in achieving gender equality and whether they contributed to the achievement of the planned outputs and outcomes and benefited a specific gender target group in line with planned expectations.

Including gender equality impacts assessment as part of ex post evaluations also enables evaluators to review both the expected and unexpected impacts of programs or services on wider policies, processes, and programs that enhance gender equality and women’s rights. This review can include, for example, whether programs or services had an impact on increasing the number of women entering STEM professions, increasing the number of women setting up information technology businesses, reducing the number of cases of gender-based violence, or increasing the number of men taking paternity leave to care for their children.

Ex post evaluations that include gender equality impacts assessment are considered within the scope of this question if they cover all or some aspects of service delivery or if they are cross-functional and incorporate service delivery functions.

Independent evaluations in this context are evaluations undertaken by a body that is separate from, and not subordinate to, the body that delivers the service. It could be part of the same unit that has a separate reporting line to the chief executive officer or a senior management committee.
For example, it could be a department with specific responsibilities for independent evaluation or review across the unit, including an internal audit department. External evaluations performed by, for example, development partners can be considered for this indicator provided they were carried out in agreement with government authorities.

**In some countries, the supreme audit institution (SAI) carries out independent evaluations in the form of an audit.**

Most SAIs have a mandate to provide independent external oversight and report on the economy, efficiency, and effectiveness of government efforts to implement nationally agreed targets related to gender equality, including GRPFM. SAIs may fulfill their mandate by including gender equality as a cross-cutting theme in performance audits. They may also conduct audits of entities, projects, programs, and activities related to gender equality or audit a nation's progress toward outcome-based targets using a whole-of-government approach, as in the case of the Sustainable Development Goals.

SAI conclusions and recommendations contribute to strengthening accountability, transparency, and impact related to gender equality. The audit reports related to gender equality add value by providing insights and information to a wide variety of stakeholders at the national and international levels, for example, citizens, legislatures, civil society (including gender advocacy groups), and development partners. SAIs contribute to strengthening the impact on gender equality goals when the audit recommendations are accepted and implemented by those charged with governance.

**Unlike ex post impact assessment, (gender) performance audits usually do not assess government policies; rather they assess the implementation of government policies.**

Service delivery programs refer to 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.
Box 3.11 Ukraine’s experience in conducting ex post gender impact assessments

In Ukraine, gender responsive budgeting efforts have focused on: (i) analyzing existing budget programs from gender equality perspective; (ii) improving the design of budget policies to ensure they are more responsive to the needs of men and women; and (iii) developing the capacity of the Ministry of Finance and line ministries in preparing budget documents that include gender considerations.

Gender budget analysis is in the center of Ukraine’s approach. This requires analyzing programs funded from the budget on how they address the needs of men and women, and different social groups. The gender analysis of budget programs is performed by working groups that are led by the finance department (not the department implementing the program); however, program representatives participate in the working groups. The budget analysis from gender perspective includes the following steps:

1. Identifying gender issues in the sector
2. Situation analysis
3. Establishing a baseline and collecting relevant sex-disaggregated information
4. Gender analysis of activities
5. Gender analysis of budget allocations
6. Recommendations for improvement of budget programs from gender perspective
7. Making changes to programs
8. Monitoring and evaluation

More than 300 budget programs have been redesigned following gender budget analysis since 2015 and more than a thousand of civil servants have been trained in GRPFM, including how to perform a gender analysis of budget programs. Each ministry and oblast established a working group on gender responsive budgeting by the Order of the respective ministry and respective oblast administration. Following the analysis, the working groups provided recommendations to the respective line ministries, State Statistics Service, and Ministry of Finance on how to improve budget programs, related objectives, activities, and indicators, and make them more gender responsive. In addition to 300 program that have improved through the redesign, more than 30 other legislative acts and documents that regulate the work in different sectors were prepared and approved.

Source: PEFA GRPFM assessment report for Ukraine
Box 3.12 Gender performance audits in Austria

The Austrian supreme audit institution—Rechnungshof Österreich—carries out gender performance audits. In line with internal guidelines for performance audits, this type of audit should consider complementary questions on gender that include, for example, questions on the appropriateness of the performance indicators and targets, sufficiency of gender data, relevance of gender objectives, and others.

In 2017, for example, the Rechnungshof Österreich carried out a follow-up audit at the Federal Ministry of Health and Women’s Affairs (BMGF) to assess the state of implementation of the recommendations it had issued in the framework of its preceding audit on gender health in Austria. The audited period largely spanned the years from 2015 through 2016. Of the nine recommendations assessed, the BMGF had implemented four in full, two in part, and three not at all.

Another example includes an audit of gender aspects in income tax law with a focus on the income (earnings) tax at the Federal Ministry of Finance (BMF) carried out in 2016. The audited period largely spanned the years from 2013 through 2016. The goal of the audit was to describe the BMF’s equality objective (Chapter 16 of the Federal Budget Estimate, “Public Taxes and Contributions”) and to evaluate the corresponding measures and indicators as well as the quality of information on outcome orientation, based on the criteria in Section 41 of the Federal Organic Budget Act 2013. Another goal was to evaluate the planned and implemented measures related to the earnings tax with a focus on the 2015–16 tax reform.


The goal of the audit was twofold:

▪ To assess compliance with quality requirements regarding the equality indications in the area of outcome orientation (for example, relevance, verifiability)
▪ To ascertain how ambitiously the federal ministries pursued their equality objectives and measures in order to contribute to the goal of gender equality.

The audit also examined the effectiveness of targeted internal management. Furthermore, it focused on quality assurance and the evaluation of equality indications.

The Rechnungshof Österreich concluded that gender equality was the only goal that all federal ministries were bound to pursue actively and was a cross-cutting issue. Nevertheless, it also concluded that the audited federal ministries had failed to take a coordinated interministerial approach, which would have enhanced the impact and supported the attainment of goals.

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?

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

A  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.

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

C  The legislature’s budget scrutiny includes a review of the gender impacts of service delivery programs.

D  Performance is less than required for a C score.
The legislature’s scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive and follows up on their implementation.

The legislature’s scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive.

Performance is less than required for a C score.

**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.

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.
References


4

Report Structure
This section provides guidance on the proposed structure of the report on the supplementary PEFA assessment of gender responsive public financial management (GRPFM).

When conducted as part of a regular PEFA assessment, it is recommended that the findings of the GRPFM assessment be presented in an annex and summarized in other relevant sections of the PEFA report, for example, the executive summary and the section on the government's reform efforts.

The assessment teams should note that the PEFA GRPFM assessment is conducted on a voluntary basis and that the purpose of the assessment is to provide a snapshot, not a detailed report, on gender responsive public financial management. Therefore, the report should provide a brief overview comparing the existence and characteristics of GRPFM institutions, systems, and processes with the PEFA GRPFM assessment and highlighting the opportunities to make the public financial management (PFM) more gender responsive.

PEFA

PEFA Assessment of Gender Responsive Public Financial Management

Name of Country

1 Introduction
[1 page]

Purpose
The introductory section presents the purpose of the PEFA assessment of gender responsive public financial management and if and how the findings of the assessment are expected to feed discussions on public financial management improvements.

Background
The subsection presents an overview of the current status of GRPFM, including, where relevant, the government's gender equality strategy, action plans, and GRPFM initiatives. It also sets out any legal and regulatory procedures that have been adopted for gender responsive budgeting, as well as the institutional structure for supporting GRPFM (for example, the role of the Ministry of Finance and gender agencies).
When presenting the enabling environment for GRPFM, the assessment teams should therefore focus on the following:

- **Legal and policy framework.** Key laws concerning gender equality and gender responsive budgeting
- **Institutional structures.** Responsibility and roles of key stakeholders involved in gender mainstreaming
- **Coordination mechanisms for gender mainstreaming.** Vertical and horizontal coordination mechanisms, for example, between finance and line ministries, national gender machinery body and line ministries, relationship with civil society organizations, including gender advocacy groups, relationship with development partners, if relevant
- **Capacity of relevant stakeholders to perform gender mainstreaming.** For example, capacity of line ministries to conduct the assessment of gender impacts and to collect and use the sex-disaggregated data.

In countries with a longer history of GRPFM, this section highlights the main impacts of gender responsive budgeting on service delivery, for example, the role of GRPFM in contributing to lower maternal mortality through good planning and budgeting. It also highlights the role of local civil society organizations that support GRPFM, if relevant.

### 2 Overview of Assessment Findings

This section provides an overview of findings of the PEFA assessment of GRPFM practices compared with the PEFA GRPFM framework. It also highlights key PFM tools and processes in place to promote gender equality. The detailed analysis of findings and evidence to score the indicators is presented in section 3.
The section should also include a visual, highlighting key assessment findings, similar to the one presented below.

If requested by stakeholders involved in the assessment, this section can also present options for strengthening gender responsive public financial management in a country. This should be done based on the assessment findings. In presenting the way forward and how GRPFM could be strengthened, the assessment teams might find the experiences of UN Women and other relevant stakeholders involved in GRPFM to be useful:

- The Ministry of Finance in its key role as guardian of the government’s finances has an instrumental role to play in ensuring that gender mainstreaming is reflected in all aspects of the budget cycle and that gender responsive budgeting efforts are sustained.
- Having sex-disaggregated data and information helps policy makers to assess and develop appropriate, evidence-based budget policies.
- In some contexts, formalizing gender responsive budgeting in the legal framework helps to mainstream it and ensure its sustainability.
- Mainstreaming gender throughout the budget cycle ensures that policies are designed from a gender perspective, resources are allocated to implement them, systems are in place to track the resources, and the impacts of policies are evaluated by considering gender aspects.
3 Detailed Assessment of Gender Responsive Public Financial Management

[5-6 pages]

The section presents a detailed analysis of each of the indicators or questions by scoring them against the calibration and presenting the evidence to justify the scoring. For each indicator the recommended indicative length of the narrative is around 1,000 characters.

**GRPFM–1**
Gender impact analysis of budget policy proposals
The narrative provides an explanation of assessment findings.

**GRPFM–2**
Gender responsive public investment management
The narrative provides an explanation of assessment findings.

**GRPFM–3**
Gender responsive budget circular
The narrative provides an explanation of assessment findings.

**GRPFM–4**
Gender responsive budget proposal documentation
The narrative provides an explanation of assessment findings.

**GRPFM–5**
Sex-disaggregated performance information for service delivery
The narrative provides an explanation of assessment findings.
**GRPFM–6**  
Tracking budget expenditure for gender equality  
The narrative provides an explanation of assessment findings.

**GRPFM–7**  
Gender responsive reporting  
The narrative provides an explanation of assessment findings.

**GRPFM–8**  
Evaluation of gender impacts of service delivery  
The narrative provides an explanation of assessment findings.

**GRPFM–9**  
Legislative scrutiny of gender impacts of the budget  
The narrative provides an explanation of assessment findings.

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**GRPFM Annex 1: Summary of Indicators**  
The Annex provides a summary table of the GRPFM indicators and scores.

**GRPFM Annex 2: Sources of Information**  
The Annex contains a table explaining the sources of information used to extract evidence for scoring each indicator.
Data Requirements to Conduct a PEFA GRPFM Assessment
Table 5.1 is designed to help PEFA assessors to collect the data needed to conduct a PEFA gender responsive public financial management (GRPFM) assessment. Data should be collected prior to the in-country work and then cross-checked with country authorities, gender advocacy groups, civil society representatives, and other relevant stakeholders.

**Table 5.1  Data requirements to conduct a PEFA GRPFM assessment**

<table>
<thead>
<tr>
<th>Document</th>
<th>Evidence Required</th>
<th>Time Period</th>
<th>Coverage</th>
<th>Relevant PEFA GRPFM Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analysis of fiscal impact of policy proposals</td>
<td>Ministry of finance and line ministry costing of policy proposals; inclusion of gender impact assessments</td>
<td>Last three completed fiscal years</td>
<td>Central government</td>
<td>GRPFM–1 Gender impact analysis of budget policy proposals</td>
</tr>
<tr>
<td>Annual budget law, documentation, estimates approved by the legislature</td>
<td>Budget classification; gender code</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td></td>
<td>Information on gender considerations and impacts submitted to the legislature</td>
<td>Last budget submitted to the legislature</td>
<td>Budgetary central government</td>
<td>GRPFM–4 Gender responsive budget proposal documentation</td>
</tr>
<tr>
<td>Indicators on planned outputs and outcomes; sex-disaggregated information</td>
<td>Planned outputs and outcomes for next fiscal year</td>
<td>Central government</td>
<td>GRPFM–5 Sex-disaggregated performance information for service delivery</td>
<td></td>
</tr>
<tr>
<td>Performance information on actual outputs, outcomes, or activities; sex-disaggregated information</td>
<td>Actual outputs, outcomes, or activities of last completed fiscal year</td>
<td>Central government</td>
<td>GRPFM–5 Sex-disaggregated performance information for service delivery</td>
<td></td>
</tr>
<tr>
<td>Annual reports</td>
<td>Information on gender equality; sex-disaggregated data on employment</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–7 Gender responsive reporting</td>
</tr>
<tr>
<td>Budget circular</td>
<td>Information on gender requirements</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–3 Gender responsive budget circular</td>
</tr>
<tr>
<td>Copy of chart of accounts</td>
<td>Structure of budget classification and chart of accounts</td>
<td>Used for the last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td>Document</td>
<td>Evidence Required</td>
<td>Time Period</td>
<td>Coverage</td>
<td>Relevant PEFA GRPFM Indicator</td>
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</tr>
<tr>
<td>Gender equality strategy or strategic or action plans</td>
<td>Information on priorities</td>
<td>Last fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–4 Gender responsive budget proposal documentation</td>
</tr>
<tr>
<td>Information on the major investment projects</td>
<td>Availability of information on major investment projects; inclusion of ex ante gender impact assessments</td>
<td>Last completed fiscal year</td>
<td>Central government</td>
<td>GRPFM–3 Gender responsive public investment management</td>
</tr>
<tr>
<td>List of budget information published</td>
<td>Publication of information on budget gender considerations</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–4 Gender responsive budget proposal documentation</td>
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<td>GRPFM–7 Gender responsive reporting</td>
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</table>

Table 5.1 Data requirements to conduct a PEFA GRPFM assessment (cont.)
<table>
<thead>
<tr>
<th>Document</th>
<th>Evidence Required</th>
<th>Time Period</th>
<th>Coverage</th>
<th>Relevant PEFA GRPFM Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recommendations issued by legislature</td>
<td>Recommendations made by the legislature on the gender impacts of budget policies</td>
<td>Last three completed fiscal years</td>
<td>Budgetary central government</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget</td>
</tr>
<tr>
<td>Relevant legislation or regulations on budget classification</td>
<td>Structure of budget classification and chart of accounts</td>
<td>Most recent and used in the last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td>Reports on budget scrutiny</td>
<td>Report on findings of scrutiny; inclusion of gender aspects</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget</td>
</tr>
<tr>
<td>Reports on hearings of audit scrutiny</td>
<td>Reports on hearings on gender impacts of budget policies</td>
<td>Last three completed fiscal years</td>
<td>Budgetary central government</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget</td>
</tr>
<tr>
<td>Parliamentary procedures for budget review</td>
<td>Scope of review; existence of committees; gender advocacy groups</td>
<td>Last completed fiscal year</td>
<td>Budgetary central government</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget</td>
</tr>
<tr>
<td>Performance audits of evaluations completed</td>
<td>Number and coverage of independent institutions; inclusion of gender considerations</td>
<td>Last three completed fiscal years</td>
<td>Central government</td>
<td>GRPFM–8 Evaluation of gender impacts of service delivery</td>
</tr>
</tbody>
</table>
Glossary of Useful Terms
Gender

Gender is socially and culturally defined. It does not reflect any absolute or universal category. Instead, the definition of a gender category changes over time and across cultures and cannot be assumed a priori; it must be investigated. Each cultural system creates a set of beliefs and practices for men and for women that define the relationships between them. The definition of gender insists that the situation of men and women must be analyzed in relationship to each other, not in isolation.

Gender Responsive Public Financial Management

Gender responsive public financial management or gender responsive budgeting is “an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls’ and women’s development” (Stotsky 2016). Similarly, the Organisation for Economic Co-operation and Development (OECD) notes, “Gender budgeting involves using the tools, techniques, and procedures of the budget cycle in a systematic way to promote equality” (Downes, von Trapp, and Nicol 2017). The Council of Europe defines gender budgeting as “an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (Council of Europe 2009).

Gender Equality

Gender equality refers to how social, behavioral, and cultural attributes, expectations, and norms associated with being a woman or a man determine how women and men relate to each other and the resulting differences in power between them (World Bank 2011). The United Nations defines gender equality as “the equal rights, responsibilities, and opportunities of women and men and girls and boys” (United Nations).

Gender Equity

According to the International Labour Organization, gender equity means fairness of treatment for women and men, according to their respective needs. Fair treatment may include equal treatment or treatment that is different, but considered equivalent in terms of rights, benefits, obligations, and opportunities. Gender equality is the goal, while gender neutrality and gender equity are practices and ways of thinking that help in achieving the goal.
Gender Mainstreaming

Gender mainstreaming is the “(re)organization, improvement, development, and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy making” (Council of Europe 2009).

Sex

Sex refers to the biological characteristics that define males and females primarily (but not exclusively) according to reproductive capabilities or potentialities. Sex describes males or females; it refers to a universal and unchanging set of categories.

Sex-Disaggregated Data

Sex-disaggregated data refer to any data on individuals broken down by sex. Gender statistics rely on these sex-disaggregated data and reflect the realities of the lives of women and men and policy issues relating to gender. Sex-disaggregated data include data collected and tabulated separately for women and men. They allow for the measurement of differences between women and men on various social and economic dimensions and are one of the requirements in obtaining gender statistics. However, gender statistics are more than data disaggregated by sex. Having data by sex does not guarantee, for example, that concepts, definitions, and methods used in data production are conceived to reflect gender roles, relations, and inequalities in society.¹⁹

Women’s Empowerment

The United Nations Commission on the Status of Women defines women’s empowerment as a process by which women gain power and control over their own lives and acquire the ability to make strategic choices. In this context, education, training, awareness raising, self-confidence building, expansion of choices, increased access to and control over resources, and actions to transform the structures and institutions that reinforce and perpetuate gender discrimination and inequality are important tools for empowering women and girls to claim their rights.

The Gates Foundation, similarly, defines women’s empowerment as the transformative process by which women and girls go from having limited power, voice, and choice at home and in the economy to having the skills, resources, and opportunities needed to access and compete equitably in markets and the agency to control and benefit from economic gains.

References


Useful Resources on Gender Equality and Gender Responsive Public Financial Management
Bill and Melinda Gates Foundation
The Gender Equality team at the Bill & Melinda Gates Foundation works with program teams across the foundation and with external partners in the field to accelerate progress toward gender equality. They have interviewed experts and analyzed evidence and data from nearly 100 countries to explore the interplay between women’s economic empowerment and gender equality and have highlighted the many barriers to economic empowerment faced by women and girls throughout the world.
https://www.gatesfoundation.org/equal-is-greater/

European Institute for Gender Equality
The European Institute for Gender Equality is an autonomous body of the European Union (EU), established to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU and resulting national policies, to fight against discrimination based on sex, and to raise EU citizens’ awareness of gender equality.
https://eige.europa.eu/about

Harvard Kennedy School
The Harvard Kennedy School Women and Public Policy Program’s Gender Action portal (GAP) is a collection of summarized research evaluating the impact of specific policies, strategies, and organizational practices to close gender gaps in the areas of economic opportunity, politics, health, and education. GAP focuses on experimental approaches to evaluating policies—both in the field and in the laboratory—and draws from multiple disciplines, including economics, psychology, and organizational behavior. GAP serves as an online tool for decision makers across sectors to use evidence-based research in order to create better-informed policies and procedures.
http://gap.hks.harvard.edu/

International Labour Organization
The International Labour Organization (ILO) promotes opportunities for women and men to obtain decent work in conditions of freedom, equity, security, and human dignity. Gender equality is a key element in reaching this goal and a cross-cutting policy driver for all ILO policy outcomes. The ILO Policy on Gender Equality and Mainstreaming supports a two-prong approach to gender mainstreaming: analyzing and addressing in all ILO initiatives the specific needs of both women and men and undertaking targeted interventions to enable women and men to participate in, and benefit equally from, development efforts.
International Monetary Fund

Through its Gender theme, the International Monetary Fund (IMF) recognizes that labor markets across the world remain divided along gender lines, despite the significant progress made in recent decades. Female labor force participation remains lower than male participation, gender wage gaps are high, and women are overrepresented in the informal sector and among the poor.

https://www.imf.org/external/themes/gender/

The IMF also has a two-part toolkit including gender budgeting and gender equality indexes. The gender budgeting data set contains information on 84 national gender budgeting initiatives around the world, of which 23 national initiatives are investigated in depth in six regional surveys.

https://www.imf.org/external/datamapper/datasets/GD

Organisation for Economic Co-operation and Development

The Organisation for Economic Co-operation and Development (OECD) “Toolkit for Mainstreaming and Implementing Gender Equality” focuses on strengthening governance and accountability for gender equality as a means to improving the gender-responsiveness of public policy. It also identifies measures to increase gender equality in state institutions. It highlights a range of possible actions to take and pitfalls to avoid in (a) institutionalizing gender equality and gender mainstreaming; (b) supporting gender balance in all state institutions (executive, legislative, and judiciary) and structures and at all levels; (c) developing and sustaining gender-mainstreaming capacity; and (d) establishing inclusive accountability structures.

http://www.oecd.org/gender/governance/toolkit/

The OECD Gender Initiative examines existing barriers to gender equality in education, employment, and entrepreneurship. This website monitors the progress made by governments to promote gender equality in both OECD and non-OECD countries and provides good practices based on analytical tools and reliable data.

http://www.oecd.org/gender/

The OECD’s Gender Budgeting website provides information on the importance of planning the budget for promoting gender equality, which has the potential to help policy makers to address a range of inequalities that have become embedded in public policies and the allocation of resources.

United Nations

Sustainable Development Goal (SDG) Indicator 5.c.1, “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment,” measures progress toward SDG Target 5c, “Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.”

http://gender-financing.unwomen.org/en/highlights/sustainable-development-goal-indicator-5c1

UN Women’s work on financing for gender equality supports the implementation of government and donor policy commitments to gender equality and women’s rights.

http://gender-financing.unwomen.org/en

The Beijing Platform for Action is an agenda for women’s empowerment. It aims to accelerate the advancement of women, to remove all obstacles to women’s active participation in all spheres of public and private life, and to enable women to have a full and equal share in economic, social, cultural, and political decision making.

http://beijing20.unwomen.org/en/about

The United Nations Development Program (UNDP) Gender Inequality Index (GII) measures gender inequalities in three important aspects of human development: reproductive health, measured by maternal mortality ratio and adolescent birth rates; empowerment, measured by the proportion of parliamentary seats occupied by females and the proportion of adult females and males ages 25 years and older with at least some secondary education; and economic status, expressed as labor market participation and measured by the labor force participation rates of female and male populations ages 15 years and older.


The UNDP Gender Development Index (GDI) measures gender gaps in human development by accounting for disparities between women and men in three basic dimensions of human development—health, knowledge, and living standards—using the same component indicators as in the Human Development Index (HDI). The GDI is a ratio of the HDIs calculated separately for females and males using the same methodology as in the HDI. It is a direct measure of gender gap showing female HDI as a percentage of male HDI.

http://hdr.undp.org/en/content/gender-inequality-index-gii
World Bank

The Gender Data portal is the World Bank Group’s comprehensive source for the latest sex-disaggregated data and gender statistics covering demography, education, health, access to economic opportunities, public life and decision making, and agency.
http://datatopics.worldbank.org/gender/home

The World Bank Group works with public and private sector clients to close the gaps between males and females globally in order to tackle poverty and drive sustainable economic growth that benefits all. Major challenges affecting boys, girls, men, and women differently include climate change, forced migration, pandemics, and the global jobs crisis. Less recognized is the unique role that women and girls play as drivers of growth and progress and as powerful agents of change.

Women, Business, and the Law is a World Bank Group project that collects unique data on the laws and regulations that restrict women’s economic opportunities. The data set identifies barriers to women’s economic participation and encourages the reform of discriminatory laws.

The World Development Indicators are the primary World Bank collection of development indicators compiled from officially recognized international sources. The database contains the most current and accurate global development data available and includes national, regional, and global estimates. A subset of data focuses on women and development.
https://datacatalog.worldbank.org/dataset/world-development-indicators
Appendix A

Links Between PEFA Performance Indicators and PEFA GRPFM Assessment Indicators
The two tables below provide an overview of the links between PEFA performance and gender responsive public financial management assessment indicators. The table should serve as a minimum guide to PEFA assessors.

Countries can integrate gender considerations in other areas of PFM not currently assessed in the PEFA GRPFM framework, for example public procurement. Specifics of PFM related gender mainstreaming initiatives not covered by the PEFA GRPFM framework can be presented in the PEFA gender responsive PFM report even if not assessed under any of the GRPFM indicators.

Table A.1: Links between PEFA performance indicators and PEFA gender responsive PFM assessment indicators

<table>
<thead>
<tr>
<th>PEFA pillars and performance indicators</th>
<th>PEFA GRPFM assessment</th>
</tr>
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<tbody>
<tr>
<td><strong>Pillar 1: Budget Reliability</strong></td>
<td></td>
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<tr>
<td>PI–1 Aggregate expenditure outturn</td>
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<tr>
<td>PI–2 Expenditure composition outturn</td>
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<tr>
<td>PI–3 Revenue outturn</td>
<td></td>
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<tr>
<td><strong>Pillar 2: Transparency of Public Finances</strong></td>
<td></td>
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<tr>
<td>PI–4 Budget classification</td>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td>PI–5 Budget documentation</td>
<td>GRPFM–4 Gender responsive budget proposal documentation (and PI-9)</td>
</tr>
<tr>
<td>PI–6 Central government operations outside financial reports</td>
<td></td>
</tr>
<tr>
<td>PI–7 Transfers to subnational governments</td>
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<tr>
<td>PI–8 Performance information for service delivery</td>
<td>GRPFM–5 Sex-disaggregated performance information for service delivery</td>
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<td>GRPFM–7 Gender responsive reporting</td>
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<td></td>
<td>GRPFM–8 Evaluation of gender impacts of service delivery</td>
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<tr>
<td>PI–9 Public access to fiscal information</td>
<td>GRPFM–4 Gender responsive budget proposal documentation (and PI-5)</td>
</tr>
<tr>
<td><strong>Pillar 3: Management of Assets and Liabilities</strong></td>
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<tr>
<td>PI–10 Fiscal risk reporting</td>
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<tr>
<td>PI–11 Public investment management</td>
<td>GRPFM–3 Gender responsive public investment management</td>
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<td>PI–12 Public asset management</td>
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<td>PI–13 Debt management</td>
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<tr>
<td>PEFA pillars and performance indicators</td>
<td>PEFA GRPFM assessment</td>
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<tr>
<td><strong>Pillar 4: Policy-based Fiscal Strategy and Budgeting</strong></td>
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<tr>
<td>PI–14 Macroeconomic and fiscal forecasting</td>
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<tr>
<td>PI–15 Fiscal strategy</td>
<td>GRPFM–1 Gender impact analysis of budget policy proposals</td>
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<tr>
<td>PI–16 Medium-term perspective in expenditure budgeting</td>
<td></td>
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<tr>
<td>PI–17 Budget preparation process</td>
<td>GRPFM–3 Gender responsive budget circular</td>
</tr>
<tr>
<td>PI–18 Legislative scrutiny of budgets</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget (and PI–31)</td>
</tr>
<tr>
<td><strong>Pillar 5: Predictability and Control in Budget Execution</strong></td>
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<tr>
<td>PI–19 Revenue administration</td>
<td></td>
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<tr>
<td>PI–20 Accounting for revenue</td>
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<tr>
<td>PI–21 Predictability of in-year resource allocation</td>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
</tr>
<tr>
<td>PI–22 Expenditure arrears</td>
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<tr>
<td>PI–23 Payroll controls</td>
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<tr>
<td>PI–24 Procurement management</td>
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<tr>
<td>PI–25 Internal controls on nonsalary expenditure</td>
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<tr>
<td>PI–26 Internal audit</td>
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<tr>
<td><strong>Pillar 6: Accounting and Reporting</strong></td>
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<tr>
<td>PI–27 Financial data integrity</td>
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<tr>
<td>PI–28 In-year budget reports</td>
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<tr>
<td>PI–29 Annual financial reports</td>
<td>GRPFM–7 Gender responsive reporting</td>
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<tr>
<td><strong>Pillar 7: External Scrutiny and Audit</strong></td>
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<tr>
<td>PI–30 External audit</td>
<td>GRPFM–8 Evaluation of gender impacts of service delivery on gender equality is related to PI–8 and not PI–31. This is aligned with the PEFA 2016 framework, where performance audits are assessed under PI–8, Performance information for service delivery, while financial audits are assessed under PI–30, External audit</td>
</tr>
<tr>
<td>PI–31 Legislative scrutiny of audit reports</td>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget [and PI–18]</td>
</tr>
</tbody>
</table>
Table A.2: Links between PEFA gender responsive PFM assessment indicators and PEFA performance indicators

<table>
<thead>
<tr>
<th>PEFA GRPFM assessment</th>
<th>PEFA performance indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRPFM–1 Gender impact analysis of budget policy proposals</td>
<td>PI–15 Fiscal strategy</td>
</tr>
<tr>
<td>GRPFM–2 Gender responsive public investment management</td>
<td>PI–11 Public investment management</td>
</tr>
<tr>
<td>GRPFM–3 Gender responsive budget circular</td>
<td>PI–17 Budget preparation process</td>
</tr>
<tr>
<td>GRPFM–4 Gender responsive budget proposal documentation</td>
<td>PI–5 Budget documentation and PI–9 Public access to fiscal information</td>
</tr>
<tr>
<td>GRPFM–5 Sex-disaggregated performance information for service delivery</td>
<td>PI–8 Performance information for service delivery</td>
</tr>
<tr>
<td>GRPFM–6 Tracking budget expenditure for gender equality</td>
<td>PI–4 Budget classification</td>
</tr>
<tr>
<td>GRPFM–7 Gender responsive reporting</td>
<td>PI–9 Public access to fiscal information and PI–29 Annual financial reports</td>
</tr>
<tr>
<td>GRPFM–8 Evaluation of gender impacts of service delivery</td>
<td>PI–8 Performance information for service delivery</td>
</tr>
<tr>
<td>GRPFM–9 Legislative scrutiny of gender impacts of the budget</td>
<td>PI–18 Legislative scrutiny of budgets and PI–31 Legislative scrutiny of audit reports</td>
</tr>
</tbody>
</table>
Appendix B
Overview of Approaches to Collecting Information on Gender Responsive Public Financial Management
SDG Indicator 5.C.1.
on Proportion of Countries with Systems to Track and Make Public
Allocations for Gender Equality and Women’s Empowerment

Custodian Organization(s)

- UN Women as custodian
- Organisation for Economic Co-operation and Development (OECD) and United Nations Development Program (UNDP) as co-custodians

Definition

Sustainable Development Goal (SDG) Indicator 5.c.1[^20] is used to measure government efforts to track budget allocations for gender equality throughout the public finance management cycle and to make these allocations publicly available. This is an indicator of characteristics of the fiscal system. It is not an indicator of quantity or quality of finance allocated for gender equality and women’s empowerment.

The indicator measures three criteria. The first focuses on the intent of a government to address gender equality and women’s empowerment by identifying whether it has programs or policies and resource allocations to foster these goals. The second assesses whether a government has planning and budget tools to track resources for gender equality and women's empowerment throughout the public financial management cycle. The third focuses on transparency by identifying if a government has provisions for making allocations for gender equality and women's empowerment publicly available.

The indicator aims to encourage national governments to develop appropriate budget tracking and monitoring systems and to commit to making information about allocations for gender equality readily available to the public. The system should be led by the Ministry of Finance in collaboration with the sectoral ministries and national women’s organizations and overseen by an appropriate body such as parliament or public auditors.

Rationale

Adequate and effective financing is essential to achieve SDG 5 and the gender-related targets across the SDG framework. By tracking and gender equality allocations and making them public, governments promote greater transparency, which could result in better accountability. The indicator encourages governments to put in place a system to track and make public resource allocations, which can then inform policy review, better policy formulation, and more effective public financial management.

The principle of adequate financing for gender equality is rooted in the Beijing Declaration and Platform of Action (paragraphs 345 and 346) adopted in 1995. However, the Secretary General’s report on the 20-year review and appraisal of the Platform for Action found that underinvestment in gender equality and women’s empowerment has contributed to slow and uneven progress in all 12 critical areas of concern. Inadequate financing hinders the implementation of gender responsive laws and policies. Data show that financing gaps are sometimes as high as 90 percent, with critical shortfalls in infrastructure, productive, and economic sectors.

The 2030 Agenda for Sustainable Development Agenda commits to a “significant increase in investments to close the gender gap.” Ensuring requisite resources for gender equality is central to implementing and achieving SDG 5 and all gender targets across the framework. Tracking these allocations and making the data publicly available are important steps for assessing progress toward meeting these goals. This role has been reaffirmed at the Third International Conference on Financing for Development, where member states adopted the Addis Ababa Action Agenda, which commits to tracking gender equality allocations and increasing the transparency of public spending. Furthermore, the Commission on the Status of Women at its 60th session called on states to support and institutionalize gender responsive budgeting and tracking across all sectors of public expenditure to address gaps in resourcing for gender equality and the empowerment of women and girls.

SDG Indicator 5.c.1 measures the percentage of governments with systems to track resource allocations for gender equality and make them public. It builds on Indicator 8 of the Global Partnership for Effective Development Co-operation (GPEDC), which has been piloted, tested, and rolled out in 81 countries. GPEDC Indicator 8 allows, for the first time, the systematic collection of data on government efforts to track resource allocations for gender equality across countries. SDG Indicator 5.c.1 is defined in almost identical terms as GPEDC Indicator 8. In addition, SDG Indicator 5.c.1 is the only indicator in the SDG monitoring framework that links national budgeting systems with implementation of legislation and policies for gender equality and women’s empowerment.

The refined methodology for Indicator 5.c.1 is an improvement over the original methodology for Indicator 8. The increased specificity of the criteria provides a greater level of detail and, therefore, captures the variability in countries’ gender equality policies and public financial management systems. The application of a tiered scoring approach with specific thresholds increases the indicator’s rigor and incentivizes countries to improve these systems over time. Further, it is envisaged that the OECD Survey of Budget Practices and Procedures, conducted regularly among OECD countries, will be modified and updated to align closely with Indicator 5.c.1. This alignment will allow greater global coverage by strengthening the indicator’s relevance to ministries of finance in all countries.
Concepts
To determine if a country has a system to track and make public allocations for gender equality and women’s empowerment, the following questionnaire is sent to its Ministry of Finance or agency in charge of the government budget.

Criterion 1
Which of the following aspects of public expenditure are reflected in your government programs and its resource allocations (in the last completed fiscal year)?

- Question 1.1. Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those that do not have gender equality as the primary objective (such as public services, social protection, and infrastructure), but that incorporate action to close gender gaps? (Yes = 1 / No = 0)
- Question 1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals? (Yes = 1 / No = 0)
- Question 1.3. Are there procedures in place to ensure that these resources are executed according to the budget? (Yes = 1 / No = 0)

Criterion 2
To what extent does your public financial management system promote gender-related or gender responsive goals (in the last completed fiscal year)?

- Question 2.1. Does the Ministry of Finance or Budget Office issue call circulars, or other such directives, that provide specific guidance on gender responsive budget allocations? (Yes = 1 / No = 0)
- Question 2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment? (Yes = 1 / No = 0)
- Question 2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way that can inform budget-related policy decisions? (Yes = 1 / No = 0)
- Question 2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (that is, a gender budget statement or gender responsive budget legislation)? (Yes = 1 / No = 0)
- Question 2.5. Are budgetary allocations subject to “tagging,” including by functional classifiers, to identify their link to gender-equality objectives? (Yes = 1 / No = 0)
- Question 2.6. Are key policies and programs subject to ex post gender impact assessment? (Yes = 1 / No = 0)
- Question 2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender responsive policies? (Yes = 1 / No = 0)
Criterion 3

Are allocations for gender equality and women’s empowerment made public (in the last completed fiscal year)?

- **Question 3.1.** Are the data on gender equality allocations published? (Yes = 1 / No = 0)
- **Question 3.2.** If published, have these data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices? (Yes = 1 / No = 0)
- **Question 3.3.** If so, have the data on gender equality allocations been published in a timely manner? (Yes = 1 / No = 0)

**Scoring**

A country will be considered to satisfy each criterion as follows:

<table>
<thead>
<tr>
<th>Requirements Per Criterion</th>
</tr>
</thead>
<tbody>
<tr>
<td>A country will satisfy <strong>Criterion 1</strong></td>
</tr>
<tr>
<td>A country will satisfy <strong>Criterion 2</strong></td>
</tr>
<tr>
<td>A country will satisfy <strong>Criterion 3</strong></td>
</tr>
</tbody>
</table>

Each question within each criterion has the same weight. A country needs to satisfy the threshold of “yes” responses to satisfy a criterion. Countries then are classified as “fully meets requirements,” “approaches requirements,” and “does not meet requirements” per the following matrices (in which eight possible combinations of criteria are being satisfied, Cases A–G below):

<table>
<thead>
<tr>
<th>Fully Meets Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Criterion 1</strong></td>
</tr>
<tr>
<td>Case A</td>
</tr>
</tbody>
</table>

Note: “Checked” boxes represent satisfied criteria; “unchecked” boxes represent unsatisfied criteria. Because the three criteria are equally important, a country needs to satisfy all three to meet requirements fully.
### Approaches Requirements

<table>
<thead>
<tr>
<th>Case</th>
<th>Criterion 1</th>
<th>Criterion 2</th>
<th>Criterion 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case B</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case C</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Case D</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Case E</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Case F</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Case G</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

Note: “Checked” boxes represent satisfied criteria; “unchecked” boxes represent unsatisfied criteria.

### Does Not Meet Requirements

<table>
<thead>
<tr>
<th>Case</th>
<th>Criterion 1</th>
<th>Criterion 2</th>
<th>Criterion 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case H</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: “Checked” boxes represent satisfied criteria; “unchecked” boxes represent unsatisfied criteria.

Because the three criteria are equally important, a country needs to satisfy all three to meet requirements fully.
OECD Gender Budgeting Typology

The OECD designed the following typology of gender budgeting practices for OECD countries to classify gender budgeting interventions and presented them in the study on “Gender Budgeting in OECD Countries.”

The OECD defines gender budgeting as “integrating a clear gender perspective within the overall context of the budgetary process, through the use of special processes and analytical tools, with a view to promoting gender responsive policies.” As the “budget process” is an annual (or indeed multiannual) event, there are several opportunities across the cycle in which the gender perspective can be brought to bear.

The OECD study accordingly classifies gender budgeting interventions by the relevant stage in the process.

Ex Ante Gender Budgeting Approaches

- Ex ante gender impact assessment. An assessment of individual budget measures, in advance of their inclusion in the budget, specifically for their impact on gender equality
- Gender budget baseline analysis. An analysis conducted periodically to assess how the existing allocation of government expenditures and revenues contributes (or otherwise) to gender equality
- Gender needs assessment. A qualitative assessment, including views and opinions from stakeholders and civil society representatives, of the extent to which government policies and programs meet gender equality needs, with a view to identifying priorities for policy action in the budgetary context.

Concurrent Gender Budgeting Approaches

- Gender perspective in performance setting. Requirements prescribing that a minimum proportion of budget-related performance objectives be linked to gender responsive policies
- Gender perspective in resource allocation. Requirements prescribing that a minimum proportion of overall budgeted resources be allocated toward gender responsive policies
- Gender-related budget incidence analysis. An official assessment that accompanies the annual budget and is conducted by the central budget authority (or under its authority) of the budget’s overall impact in promoting gender equality, including a gender-disaggregated analysis of specific policy measures (related both to revenue and to expenditure).

For more information on the study, see https://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf.
Ex Post Gender Budgeting Approaches

- Ex post gender impact assessment. An assessment of individual budget measures, after their introduction or implementation, specifically for their impact on gender equality
- Gender audit of the budget. Independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted or attained through the policies set out in the annual budget
- Gender perspective in spending review. Routine inclusion of a gender perspective in the context of a national “comprehensive” spending review, as a distinct dimension of analysis.

The OECD study not only reviewed the use of gender budgeting tools but also analyzed the administrative tools to support the implementation of gender budgeting.

The following administrative tools were reviewed:

- Standard guidelines from the central budget authority on how to apply gender budgeting
- Training and capacity development in the use of gender budgeting
- Expert or consultative group to advise on the application of gender budgeting
- Interagency working group(s) to exchange good practices on gender budgeting
- Annual budget circular that includes details and instructions on the application of gender budgeting
- Other (please specify).
IMF Questionnaire
For Assessment of Gender Responsiveness of Public Financial Management Systems in G-7 Countries

The International Monetary Fund (IMF) Fiscal Affairs Department (FAD) prepared a paper on “Gender Budgeting Initiatives in Advanced Countries” as a contribution to a G-7 initiative on equality requested by the Italian Presidency. As part of this exercise, FAD prepared a short questionnaire to understand gender budgeting policies and practices in the G-7 and other advanced countries. 22

Institutional Framework

• Does the legal framework for public finance and budgeting include specific provisions related to gender issues or gender budgeting? Where can these provisions be found in the Constitution, an Organic Law, a Public Finance Law, or other laws and regulations?

• Are there specific arrangements for coordinating discussions within the government on gender-related issues, in particular, decisions related to expenditure programs or tax policy?

• Who is responsible for coordinating these decisions (for example, a ministry or agency for gender, an interministerial committee on gender, the Prime Minister’s Office, or the Ministry of Finance)?

• Has a gender budget statement been adopted by the government and made public?

22 For more information on the study, see https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/05/12/pp041917gender-budgeting-in-g7-countries.
Budget Preparation

• Does the government occasionally or systematically carry out a gender impact assessment (or a gender incidence analysis) of new government policy initiatives, equivalent to an economic or financial impact assessment, before they are approved by the government? Which government ministries or agencies are responsible for carrying out this work?

• Does the budget circular issued by the Ministry of Finance at the beginning of the budget cycle each year, or other budget guidelines issued by the ministry, include details or instructions on the application of gender budgeting (for example, how to calculate the gender impact of new spending proposals or tax policies)?

• Does the government have in place a framework for managing and monitoring the performance of ministries and agencies in delivering public services (that is, program or performance budgeting)? Does this framework include specific performance targets or indicators relating to gender equality? Are these data published?

• Does the government systematically collect fiscal data that are disaggregated by gender? Are these data published, for example, in the annual budget documentation? Please provide examples.

• Does the budget classification or chart of accounts incorporate a gender perspective? Is there a program or subprogram within this classification that specifically relates to gender equality?

Budget Execution, Monitoring, and Control

• Do budget execution reports issued by the government or its annual financial statements include information on gender-related expenditures or tax policies?

• Has the legislature or parliament conducted any hearings or published any reports in the last three years that discuss the impact of the budget or tax policy decisions on gender equality?

• Has the National Audit Office published any reports in the last three years that analyze the ex post impact of budget or tax policy decisions on gender equality?

Other

• Please indicate any existing gender budgeting policies or practices of the central government or subnational governments that are not mentioned in the above questionnaire.

• Please list any relevant documents or websites where the information requested above is available.
Appendix C
Mapping of PEFA Framework for Assessing Gender Responsive Public Financial Management with Other Tools and Approaches
Table C.1 maps the areas of gender responsive public financial management and related matters and how they are covered by different tools and institutions.

**Table C.1  Coverage of gender responsive public financial management, by tool and institution**

<table>
<thead>
<tr>
<th>GRPFM and GRPFM-related aspect</th>
<th>SDG 5.c.1</th>
<th>OECD analysis</th>
<th>IMF G-7 survey</th>
<th>PEFA GRPFM assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget circular</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Budget execution report</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Ex ante gender impact assessment</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Ex post gender impact assessment</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Expert or consultative group</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender audit</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender budget baseline analysis</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender budget statement</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender budget tagging or classification</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender equality policies</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender perspective in performance setting</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Gender perspective in spending review</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Guidelines on gender budgeting</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Legal framework</td>
<td>●</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative scrutiny of budget</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Legislative scrutiny of audit reports</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Publication of gender budget statement</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Training and capacity development</td>
<td>●</td>
<td>●</td>
<td>●</td>
<td>●</td>
</tr>
</tbody>
</table>

**Note:**

SDG = Sustainable Development Goal  
OECD = Organisation for Economic Co-operation and Development  
IMF = International Monetary Fund  
PEFA = Public Expenditure and Financial Accountability  
GRPFM = gender responsive public financial management

While gender equality policies, guidelines on gender budgeting, and legal framework are not assessed by PEFA gender responsive PFM indicators, these aspects are referenced in the report.
The PEFA Program is a partnership of:

The European Commission, International Monetary Fund, World Bank, and the governments of France, Luxembourg, Norway, Slovak Republic, Switzerland, and United Kingdom.
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