

The Republic of Korea

**GRPFM—5:
Sex-Disaggregated Performance
Information for Service Delivery**

April 2020

This case study is related to PEFA gender responsive public financial management indicator **GRPFM—5 Sex-Disaggregated Performance Information for Service Delivery**. The 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.

Since the introduction of gender sensitive budgets and accounts in 2010, the National Public Finance Law requires the government to draw up not only gender sensitive budget statements that analyze the expected impact of the budget on women and men but also a gender sensitive settlement of accounts (balance sheet) that assesses whether the budget has benefited women and men equally and has remedied gender discrimination.

Article 26 (gender-sensitive budget statement).

Government should prepare a report analyzing the likely impact of the budget on females and males alike. The report should include information on the expected effects on gender equality, the performance objectives, and the analysis of expected benefits by gender.

Article 34 (accompanying documents to the gender-sensitive budget plan).

The budget plan submitted to the national assembly should include a gender sensitive budget statement.

Article 57 (preparation and submission of a gender-sensitive settlement of accounts).

Government should prepare a gender sensitive settlement of accounts to evaluate whether females and males have benefited equally from the budget and whether the budget has been executed to address gender discrimination. The settlement should include the results of execution, an analysis of effects, and an evaluation of gender equality, among others.



The Gender Impact Analysis and Assessment Act also prescribes that governments at both the central and local levels should prepare gender sensitive budgets, including a gender sensitive budget statement and gender sensitive statement of accounts.

In detail, at the beginning of preparing gender sensitive budget statements, the Ministry of Economy and Finance (MoEF) and the Ministry of Gender Equality and Family (MoGEF) should release guidelines to all of the ministries. Under the guidelines, every budgetary unit in charge of a targeted project should write up a gender sensitive proposal for it. The proposal should describe the target population, provide rudimentary analysis of sex-segregated data on beneficiaries for the past three years, and set performance goal(s) related to gender equality and performance indicator(s). After the end of the fiscal year, every budgetary unit should draw up a gender sensitive settlement report, which includes rudimentary analysis of sex-segregated data for the fiscal year, addresses the success or failure of performance goals



and indicator(s), and identifies the main cause of any failure. Each ministry should compile these documents and submit them to the MoEF for formulating a gender sensitive budget statement and a gender sensitive settlement of accounts.



PEFA Secretariat
1818 H Street NW
Washington DC 20433, USA
services@pefa.org
pefa.org

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.

