
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?

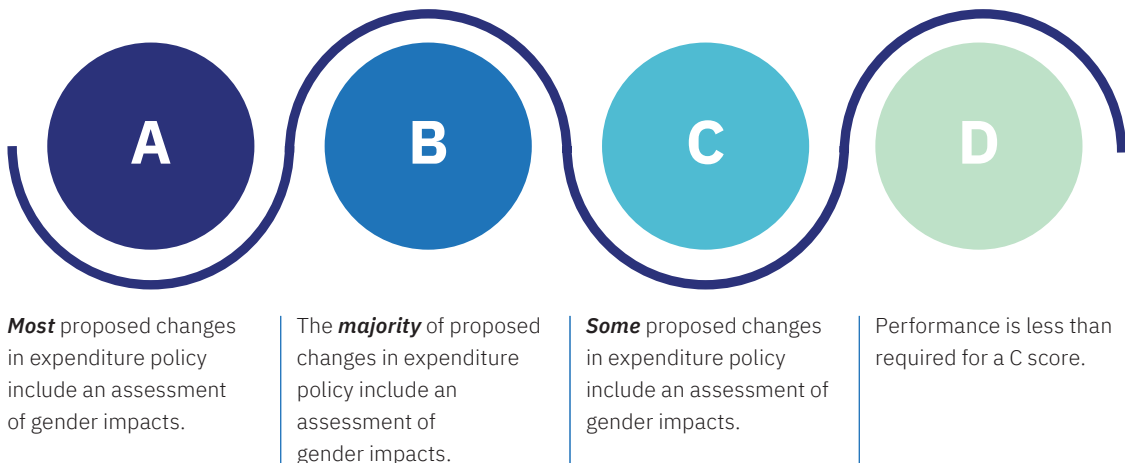
Description

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

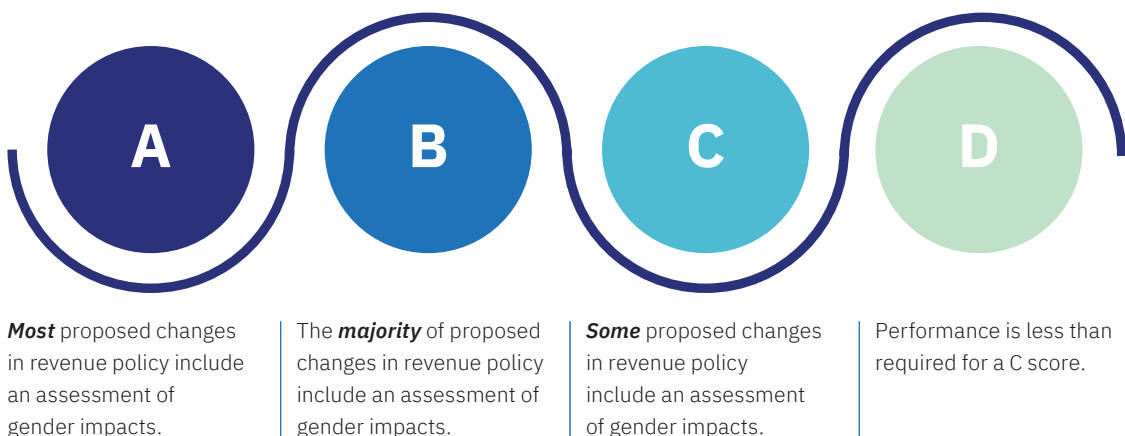
GRPFM-1.1 Gender impact analysis of expenditure policy proposals

Minimum requirements for scores



GRPFM-1.2 Gender impact analysis of revenue policy proposals

Minimum requirements for scores



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

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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.

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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.

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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>.