

[To insert: logos of insitutions involved in the assessment]

**NAME OF COUNTRY**

[To insert: Country emblem/flag]

**PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT ASSESSMENT REPORT [YEAR]**

Report (Type: Draft/Final)

Date

Abbreviations and Acronyms

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Exchange Rate

Exchange rate effective as of xxx

Currency unit = xxx

USD1.00 = xxx

**Fiscal Year**

To insert

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1. INTRODUCTION

*[Recommended length: 1 page.]*

* 1. Purpose

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

It describes the institutions involved in conducting and funding the assessment. It provides a detailed description of the government involvement in the assessment process.

If this is a stand-alone report, then requirements for PEFA Check need to be described. For more information on PEFA Check requirements for a stand-alone PEFA GRPFM report, please see the guidance for assessment teams, pages 28—29, available at the PEFA website at: <http://pefa.org/sites/default/files/resources/downloads/WBG_GRPFM_FRAMEWORK_1_23_PAGES.pdf>

* 1. Background

The subsection presents an overview of the current status of integrating gender considerations in public financial management, including, where relevant, the government’s gender equality strategy, action plans, and specific gender responsive PFM initiatives. It also sets out any legal and regulatory procedures that have been adopted for gender responsive PFM, 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 gender responsive PFM, the assessment teams should therefore focus on the following:

* **Legal and policy framework.** Key laws concerning gender equality and gender responsive PFM.
* **Institutional structures.** Responsibility and roles of key stakeholders involved in gender mainstreaming.
* **Coordination mechanisms for integrating gender considerations in PFM.** 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 responsive PFM**. For example, capacity of line ministries to conduct the assessment of gender impacts and to collect and use sex-disaggregated data.

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

1. OVERVIEW OF ASSESSMENT FINDINGS

*[Recommended length: 1 page.]*

This section provides an overview of findings of the PEFA assessment of gender responsive PFM 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 presentation of the assessment findings, similar to the one presented below.

**Figure 1: Overview of assessment findings**

Legend

|  |  |
| --- | --- |
| **SCORE** | **LEVEL OF GRPFM PRACTICE** |
| **A** | Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system. |
| **B** | Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.  |
| **C** | Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.   |
| **D** | Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.   |

If requested by stakeholders involved in the assessment, this section could also present options for strengthening gender responsive budgeting in a country. These should be based on the assessment findings.

In presenting the way forward and how gender mainstreaming in PFM could be strengthened, the assessment teams might find the experiences of UN Women and other relevant stakeholders involved in gender responsive PFM to be useful[[1]](#footnote-1):

* 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.
1. DETAILED ASSESSMENT OF GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

*[Recommended length: 5—6 pages.]*

This section includes a detailed assessment of gender responsive public financial management in line with the framework indicators. Where relevant, the indicator analysis should also include information on any relevant activities undertaken by the government or other relevant stakeholders related to the subject of the analysis but not necessarily assessed by the indicator or reflected in the indicator score.

GRPFM–1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

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 and uses the M1 (weakest link) method for aggregating dimension scores. The indicator recognizes that changes in budget policies can have different impacts on the delivery of services to men and women and to subgroups of those categories; and that new policies proposals should therefore undergo an ex ante assessment of social impacts.

|  |  |  |
| --- | --- | --- |
| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–1 Gender impact analysis of budget policy proposals (M1)** | **D+** |
| **GRPFM–1.1 Gender impact analysis of expenditure policy proposals** |  | B |
| **GRPFM–1.2 Gender impact analysis of revenue policy proposals** |  | D |

Table GRPFM–1.1 Gender impact analysis of expenditure policy proposals

|  |  |  |  |
| --- | --- | --- | --- |
| **Key changes in expenditure policy** | **The amount allocated to expenditure policy change in XXX [local currency]** | **As a % of key changes in expenditure policy** | **Gender impact analysis included (Y/N)** |
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|  |  |  |  |
| **Total/Coverage** |  |  |  |

***Data source:*** *xxx*

Table GRPFM–1.2 Gender impact analysis of revenue policy proposals

|  |  |  |  |
| --- | --- | --- | --- |
| **Key changes in revenue policy** | **The amount collected due to revenue policy change in XXX [local currency]** | **As a % of key changes in revenue policy** | **Gender impact analysis included (Y/N)** |
|  |  |  |  |
|  |  |  |  |
| **Total/Coverage** |  |  |  |

***Data source:*** *xxx*

GRPFM–2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

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. The indicator recognizes that 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.

|  |  |  |
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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–2 Gender responsive public investment management (M1)** | **C** |
| **GRPFM–2.1 Gender responsive public investment management** |  | C |

Table GRPFM–2.1 Gender responsive public investment management

|  |  |  |  |
| --- | --- | --- | --- |
| **Five largest major investment projects (>1% of BCG expenditure)** | **Total investment cost of project in XXX [local currency]** | **As a % of top 5 major projects approved** | **Economic analysis includes analysis of the impacts on gender** |
| **Completed (Y/N)?** | **Consistent with national guidelines (Y/N)** | **Published (Y/N)** | **Reviewing entity** |
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| **Total/Coverage** |  | **%** | **%** | **%** | **%** | **%** |

***Data source:*** *xxx*

GRPFM–3 GENDER RESPONSIVE BUDGET CIRCULAR

This indicator measures the extent to which the government’s budget circular(s) is gender responsive. There is one dimension for this indicator. The gender responsive budget circular typically includes a requirement for budgetary units to provide justification or planned results for the effects on men and women or on gender equality of proposed new spending initiatives and reductions in expenditures. The gender responsive budget circular can also require budgetary units to include sex-disaggregated data for actual or expected results.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–3 Gender responsive budget circular (M1)** | **D** |
| **GRPFM–3.1 Gender responsive budget circular** |  | D |

***Data source:*** *xxx*

**GRPFM–3.1 Gender responsive budget circular**

|  |  |  |
| --- | --- | --- |
| **Circular for budget year** | **Requirement to provide justification or planned results for the effects on men and women or on gender equality (Y/N)** | **Requirement to include sex-disaggregated data in budget proposals (Y/N)** |
| **New spending initiatives (Y/N)** | **Reductions in expenditure (Y/N)** |
|  |  |  |  |

***Data source:*** *xxx*

GRPFM–4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

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. Gender responsive budget documentation typically includes information on the following: i) an overview of government priorities for improving gender equality; ii) details of budget measures aimed at promoting gender equality; and iii) assessment of the impacts of budget policies on gender equality.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–4 Gender responsive budget proposal documentation (M1)** | **B** |
| **GRPFM–4.1 Gender responsive budget proposal documentation** |   | B |

Table GRPFM–4.1 Gender responsive budget proposal documentation

|  |  |  |  |
| --- | --- | --- | --- |
| **Budget proposal for budget year** | **An overview of government policy priorities for improving gender equality (Y/N)** | **Details of budget measures aimed at promoting gender equality (Y/N)** | **Assessment of the impacts of budget policies on gender equality (Y/N)** |
|  |  |  |  |

***Data source:*** *xxx*

GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

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 and uses the M2 (averaging) method for aggregating dimension scores. Inclusion of sex-disaggregated data in government’s budgeting systems facilitates discussions regarding the impacts of services on men and women, including different subgroups of these categories, and on gender equality; and helps policy makers to assess and develop appropriate, evidence-based responses and policies.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–5 Sex-disaggregated performance information for service delivery (M2)** | **C** |
| **GRPFM–5.1 Gender-responsive performance plans for service delivery** |  | B |
| **GRPFM–5.2 Sex-disaggregated performance achieved for service delivery** |  | D |

Table GRPFM–5 Sex-disaggregated performance information for service delivery

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of service delivery ministry** | **Percentage of service delivery ministries** | **GRPFM–5.1 Gender-responsive performance plans for service delivery** | **GRPFM–5.2 Sex-disaggregated performance achieved for service delivery** |
| **Sex-disaggregated data on planned outputs (Y/N)** | **Sex-disaggregated data on planned outcomes (Y/N)** | **Sex-disaggregated data on actual outputs****produced (Y/N)** | **Sex-disaggregated data on actual outcomes achieved (Y/N)** |
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|  |  |  |  |  |  |
| **Total** | **%** | **%** | **%** | **%** | **%** |

***Data source:*** *xxx*

GRPFM–6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

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. The indicator recognizes that 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.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–6 Tracking budget expenditure for gender equality (M1)** | **A** |
| **GRPFM–6.1 Tracking budget expenditure for gender equality** |  | A |

GRPFM–7 GENDER RESPONSIVE REPORTING

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. Countries’ practices in producing gender responsive annual reports vary. Regardless of the format, the reports should include information on the following: i) a report on gender equality outcomes; ii) data on gender-related expenditure; iii) assessment of the implementation of budget policies and their impacts on gender equality; and iv) sex-disaggregated data on budgetary central government employment.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–7 Gender responsive reporting (M1)** | **D** |
| **GRPFM–7.1 Gender responsive reporting** |  | D |

Table GRPFM–7.1 Gender responsive reporting

|  |
| --- |
| **Annual report includes the following information:**  |
| **Report(s) for budget year** | **Report on gender equality outcomes (Y/N)** | **Data on gender-related expenditure (Y/N)** | **Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)** | **Sex-disaggregated data on budgetary central government employment (Y/N)** |
|  |  |  |  |  |

***Data source:*** *xxx*

GRPFM–8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

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. The indicator recognizes that ex post assessments 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.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–8 Evaluation of gender impacts of service delivery (M1)** | **B** |
| **GRPFM–8.1 Evaluation of gender impacts of service delivery** |  | B |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of service delivery ministry** | **Percentage of service delivery ministries** | **Program or service evaluated** | **Date of evaluation** | **Type of evaluation** | **Report author** | **Report publicly available (Y/N)** | **Gender impacts assessed (Y/N)** |
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| **Total** | **%** | **%** | **%** | **%** | **%** | **%** | **%** |

***Data source****: XXX*

GRPFM–9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

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. The indicator recognizes that 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.

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| **INDICATORS/ DIMENSIONS** | **ASSESSMENT OF** **PERFORMANCE** | **[YEAR] SCORE** |
| **GRPFM–9 Legislative scrutiny of gender impacts of the budget (M2)** | **D** |
| **GRPFM–9.1 Gender-responsive legislative scrutiny of budgets** |  | D |
| **GRPFM–9.2 Gender responsive legislative scrutiny of audit reports** |  | D |

GRPFM–9.1 Gender-responsive legislative scrutiny of budgets

|  |  |  |  |
| --- | --- | --- | --- |
| **Budget proposal for budget year** | **Review of the gender impacts of service delivery programs (Y/N)** | **Public consultation (Y/N)** | **Internal organizational arrangements employed for scrutiny (Y/N)** |
|  |  |  |  |

***Data source:*** *xxx*

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

|  |  |  |  |
| --- | --- | --- | --- |
| **Budget year** | **Review of gender audit reports (Y/N)** **[Specify reports if relevant]** | **Legislature issues recommendations****(Y/N)** | **Recommendations followed-up (Y/N)** |
|  |  |  |  |
|  |  |  |  |
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***Data source:*** *xxx*

GRPFM ANNEX 1: SUMMARY OF INDICATORS

| **PEFA GRPFM INDICATOR** | **SCORING METHOD** | **DIMENSION RATINGS** | **OVERALL RATING** |
| --- | --- | --- | --- |
| 1 | 2 |
| **GRPFM–1** | Gender impact analysis of budget policy proposals | M1 | B | D | **D+** |
| **GRPFM –2** | Gender responsive public investment management | M1 | C |  | **C** |
| **GRPFM –3** | Gender responsive budget circular | M1 | D |  | **D** |
| **GRPFM –4** | Gender responsive budget proposal documentation | M1 | B |  | **B** |
| **GRPFM –5** | Sex-disaggregated performance information  | M2 | B | D | **C** |
| **GRPFM –6** | Tracking budget expenditure for gender equality | M1 | A |  | **A** |
| **GRPFM –7** | Gender responsive reporting | M1 | D |  | **D** |
| **GRPFM –8** | Evaluation of gender impacts of service delivery | M1 | B |  | **B** |
| **GRPFM –9** | Legislative scrutiny of gender impacts of the budget | M2 | D | D | **D** |

GRPFM ANNEX 2: SOURCES OF INFORMATION

**List of sources of information used to extract evidence for scoring indicators**

|  |  |
| --- | --- |
| **Indicators** | **Evidence** |
| GRPFM–1 Gender impact analysis of budget policy proposals |  |
| GRPFM–2 Gender responsive public investment management |  |
| GRPFM–3 Gender responsive budget circular |  |
| GRPFM–4 Gender responsive budget proposal documentation |  |
| GRPFM–5 Sex-disaggregated performance information for service delivery |  |
| GRPFM–6 Tracking budget expenditure for gender equality |  |
| GRPFM–7 Gender responsive reporting |  |
| GRPFM–8 Evaluation of gender impacts of service delivery |  |
| GRPFM–9 Legislative scrutiny of gender impacts of the budget |  |

**List of persons interviewed**

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| **Name** | **Position** | **Institution** |
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1. See, for example, the following publications for more information:

Council of Europe. 2009. Gender Budgeting: Practical Implementation Handbook. Strasbourg: Council of Europe.

Elson, D. 1999. Gender Budget Initiative Tools. London: Commonwealth Secretariat.

IMF (International Monetary Fund). 2017. Gender Budgeting in G-7 Countries. IMF Policy Paper. Washington, DC: International Monetary Fund.

Stotsky, J. 2016. “Gender Budgeting: Fiscal Context and Current Outcomes.” IMF Working Paper 16/149, International Monetary Fund, Washington, DC.

Downes, R., L. von Trapp, and S. Nicol. 2017. “Gender Budgeting in OCED Countries.” OECD Journal on Budgeting 2016/3: 1–37. [↑](#footnote-ref-1)