

About the framework

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 different subgroups of these categories, and promoting gender equality.

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 supplementary framework for assessing gender responsive public financial management is PEFA’s first supplementary framework.

Want to stay in touch?

To learn more about the PEFA supplementary framework for assessing gender responsive public financial management and receive updates on recent developments on the use of the framework, join the [PEFA GRPFM knowledge network](https://collaboration.worldbank.org/) on the World Bank’s Collaboration for Development portal at <https://collaboration.worldbank.org/>.

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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.



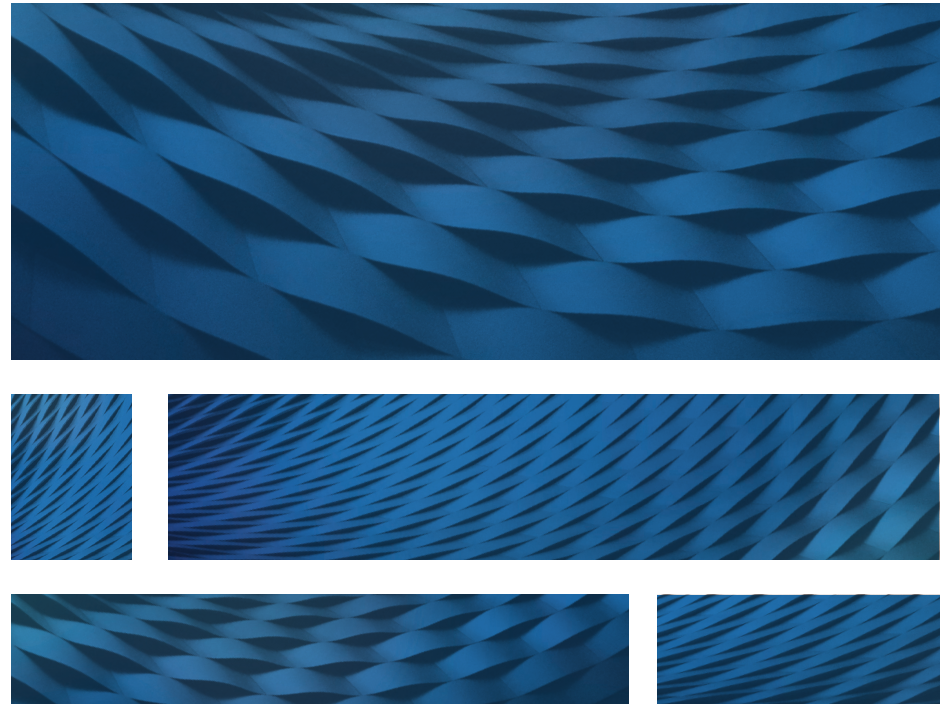
THE GOVERNMENT
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What you need to know

Supplementary Framework for Assessing Gender Responsive Public Financial Management

Gender responsiveness of public financial management systems

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.

The PEFA gender responsive public financial management framework highlights relevant gender responsive PFM practices in line with key stages of the budget cycle.

Approach to assessment

The PEFA gender responsive PFM 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.

Assessment teams score the questions mapped to selected PEFA indicators on a four-point ordinal scale from **D to A**, in line with the PEFA framework (A is the highest score). However, this calibration has been adjusted for the GRPFM supplementary framework to fit the needs of gender responsive PFM practices.

PEFA GRPFM assessment reports are quality reviewed by the PEFA Secretariat.

The framework has nine indicators distributed across the budget cycle and can be applied at both national and subnational levels.

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. This is typically done in a form of ex ante gender impact assessments or evaluations.

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. It recognizes that different groups of men and women benefit differently from investment projects.

GRPFM - 3

Gender responsive budget circular

This indicator measures the extent to which the government's budget circular(s) is gender responsive and includes justifications or results for the effects on men and women of budget policies, as well as sex-disaggregated data.

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.

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.

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.

GRPFM - 7

Gender responsive reporting

This indicator measures the extent to which the government prepares and publishes annual report(s) that includes information on gender-related expenditure and the impacts of budget policies on gender equality.

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.

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.

Overview

Indicators of the supplementary PEFA GRPFM assessment framework structured around the budget cycle

