

Gender Responsive Public Financial Management Framework (GRPFM) - PEFA Secretariat



Objective and features

1. Objective

GRPFM aims to:

- facilitate the collection of information to assess the extent to which countries' PFM systems respond to different needs of men and women, and to promote and contribute to gender equality; and
- raise awareness of the important role that PFM can play in achieving gender equality and in addressing the specific needs of men and women and different subgroups of these categories (e.g., youth, elderly, people with disabilities)

2. Institutional coverage

National and subnational governments.

3. Technical coverage

GRPFM builds on the PEFA framework (Ao1), covering transparency of public finances (Pillar 2), management of assets and liabilities (Pillar 3), policy-based fiscal strategy and budgeting (Pillar 4), predictability and control in budget execution (Pillar 5), accounting and reporting (Pillar 6), and external scrutiny and audit (Pillar 7).

4. Application method

Self-assessment or by any external entity.

Methodology



5. Methodology

The PEFA GRPFM framework is presented in the form of questions and indicators mapped to relevant PEFA indicators across the budget cycle. Each indicator is mapped to a specific dimension, and evaluation is done based on the evidence collected at the dimension level. Overall indicator scores are calculated by aggregating individual dimension scores. PEFA GRPFM assessment uses the same coverage and time periods of assessment as the PEFA framework. Assessment teams are required to present the evidence collected for each of the GRPFM indicators. GRPFM assessment does not provide recommendations.

6. Benchmarking system

The GRPFM supplementary assessment framework, like the PEFA framework, ranks the performance of PFM systems from A to D. To justify a score, every aspect specified in the scoring requirements must be fulfilled.

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

The overall score for an indicator is based on the scores for the individual dimensions. 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. The averaging method (M2) is used 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.

7. Linkage to PEFA framework

The following aspects of the PEFA framework are covered: budget classification (PI-4); budget documentation (PI-5); performance information for service delivery (PI-8) (performance plans for service delivery [PI-8.1], performance achieved for service delivery [PI-8.2]); public access to fiscal information (PI-9); public investment management (PI-11) (economic analysis of investment proposals [PI-11.1]); fiscal strategy (PI-15) (fiscal impact of policy proposals [PI-15.1]); budget preparation process (PI-17) (guidance on budget preparation [PI-17.2]); legislative scrutiny of budgets (PI-18); annual financial reports (PI-29); and legislative scrutiny of audit reports (PI-31).

8. Complementarity with PEFA framework

GRPFM is an addition to the PEFA (Ao1) framework. All GRPFM indicators are related to PEFA indicators. In addition to these, gender-related data is evaluated to examine gender responsiveness in the budget.

Development and use

9. Development and coordination

The GRPFM framework was developed as a response to the interest expressed by groups and individual experts involved in PFM and gender-responsive budgeting (GRB) reforms, received during a public consultation on the update of the PEFA framework in 2016. GRPFM was also conceptualized based on the continued requests from country authorities to disaggregate gender data for PI-8 at the time of the PEFA assessment. The PEFA Secretariat studied global practices to improve and customize the indicators for assessing gender-responsiveness of PFM systems, which has been identified as a major gap in existing PFM diagnostic tools.

This was the first global attempt in developing a broad framework to assess gender responsiveness. Inputs were collected from all the nine PEFA partners; research on gender studies by UN Women, Asian Development Bank, Caribbean Development Bank, OECD, and other regional development banks; and gender performance audit by INTOSAI. The IMF and OECD PFM gender research published in 2016 was consulted during the development. Two official peer reviews on GRPFM were completed with experts from WB, UN Women, PEFA partners, and gender-responsive budgeting experts.

GRPFM can be used concurrently with the PEFA (Ao1) assessment or as a standalone assessment. The standalone assessment was introduced based on country requests received during the pilot stage.

The PEFA Program (nine partners) funded the development of the tool.

10. Assessment management

Experts collect and analyze the evidence, triangulate it with different sources of information and stakeholders, and draft an initial version of the report. An updated version is drafted based on inputs from the peer review process. All existing gender assessment reports available are studied at the time of the assessment.

The OECD analysis of GRPFM practices in OECD countries and the IMF FAD analysis of practices in G-7 countries were referred to at the time of the assessment. Information collected as part of the achievement of SDG targets, specifically those related to SDG Indicator 5.c.1, are a useful additional input to the gender equality assessment, as are the analysis of the findings of the United Nations Development Program (UNDP) Gender Inequality Index (GII) and Gender Development Index (GDI).

An institutionalized quality assurance system (PEFA CHECK) is practiced, which includes quality reviews by the PEFA Secretariat. The same quality assurance system is applied, irrespective of who is leading or commissioning the assessment. The guidelines are presented on the PEFA website (www.pefa.org).

11. Uses by the government and members of the PFM community

WB, IMF, ADB, and EC use the GRPFM framework as part of their budget support considerations.

12. Sequencing with other tools

To obtain a more comprehensive picture of gender equality in a country, the government can consider using additional analytical tools. These efforts may include gender impact analysis for public sector management beyond public financial management, such as sectoral analysis, gender-aware poverty and social analysis, gender-aware regulatory impact assessment, PEFA assessment (Ao1), and FTE assessments (Ao2), if available.

13. PFM capacity building

A training program on GRPFM methodology is available to country authorities on request.

14. Tracking of changes and frequency of assessments

The GRPFM framework can be used to monitor progress. Recommended assessment frequency is every three to five years.

15. Resource requirements

Based on preliminary data, the cost of GRPFM as a standalone assessment is about US\$30,000. The recommended team size is two experts, ideally with both PFM and gender expertise.

When PEFA GRPFM assessment is conducted concurrently with a regular PEFA assessment (Ao1), data gathered during PEFA assessment can be leveraged for GRPFM, and the time needed is around five working days.

Transparency



16. Access to methodology

There is a dedicated [subpage](#) on PEFA website presenting the PEFA GRPFM framework which provides links to all the resources relevant to the framework, including the GRPFM framework and the [report template](#). The framework and guidance are also available in French, Portuguese, and Spanish.

17. Access to assessment results

The assessments can be accessed on the [PEFA assessment portal](#). To search for PEFA GRPFM assessments, users need to select the "Gender Framework" from the drop-down menu under the "Framework" filter.