



Global Affairs
Canada

Affaires mondiales
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Public Budgeting

Main reference to the guideline: Chapter 3, page 21 to 34

Key Concepts

Public Budgeting

Budget Cycle

Performance Budgeting

Accountability

Public Budgeting

- A field of public administration ;
- Normative with powerful actors to reinforce the norms (IMF, OECD, etc.) ;
- With a huge change in the last decades ;
- With national specificities within international norms and practices.

A Budget

A "budget" is a plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of resources required, together with an estimate of resources available, usually compared with one or more past periods and showing future requirements.

Budget cycle

- Preparation and formulation;
- Approval;
- Execution;
- Evaluation and reporting. █

Governmental efforts

The government's efforts to reconcile its spending obligations and revenue projections are reflected in the budget. The budget outlines the government's fiscal, social and economic policies and priorities, while the main estimates set out, in detail, its projected expenditures for the upcoming fiscal year.

Principles

Unity

Universality

Annularity

Exemptions

Uruguay has a budget based on the governmental period. At the beginning of a governmental mandate, a budget is presented and approved by the chamber and it constitutes the reference up to next elections.

PEFA and the budget cycle



Nine PEFA' indicators (1)

- Gender Impact Analysis of Budget Policy Proposals;
- Gender Responsive Public Investment Management;
- Gender Responsive Budget Circular;
- Gender Responsive Budget Proposal Documentation;
- Sex-Disaggregated Performance Information for Service Delivery;
- ...

Nine PEFA' indicators (2)

- ...
- Tracking Budget Expenditure for Gender Equality;
- Gender Responsive Reporting;
- Evaluation of Gender Impacts of Service Delivery;
- Legislative Scrutiny of Gender Impacts of the Budget.

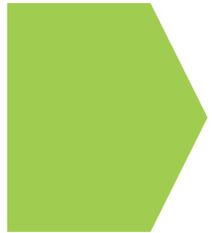
Performance budgeting

A performance budget reflects the input of resources and the output of services for each unit of an organization.

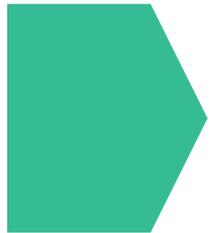
This type of budget is commonly used by government bodies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments.

All around the world, the same approach is promoted: a public budget based on programmes and a management driven by results.

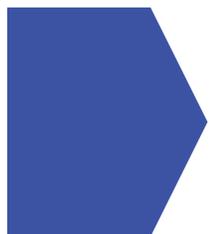
Accountability



Accountability begins when the budget speech is tabled and concludes with the publication of the Public Accounts;



Vertical accountability puts emphasis on the institutional role (Members of Parliament and control agencies);



Horizontal accountability puts emphasis on the participation of citizens and other stakeholders in the monitoring and evaluation.

Mongolian case

Since 2008, Mongolia has piloted a programme budgeting approach and, in 2013, established a plan to integrate programme budgeting into the public budget.

With the approval of the Development Policy Planning Law of Mongolia in 2016, the result-based approach is being used for formulating draft proposals of all long, medium and short-term development policy documents, as well as in the monitoring and evaluation systems for all central and local government organizations.

Indicators in Mongolia

The Mongolian result based planning system is based on indicators defined as **qualitative and quantitative units, pre-determined in a draft document, to measure changes appearing in each phase of enforcement of a development policy document.**

Output indicators are usually defined as a qualitative or quantitative measure of the direct products or services stemming from the activities of an organization, policies, programme or project.

Gender budgeting

Gender budgeting is an approach that uses fiscal policy and administration to promote gender equality, and girls and women's development. The fiscal authorities at any level of government can assess the needs of men and women; identify key outcomes or goals; plan, allocate, and distribute public funds; and monitor and evaluate achievements.

Countries have taken many routes to gender budgeting efforts to promote gender equality.

PEFA and GRB

In 2020, the Public Expenditure and Financial Accountability (PEFA) program launched a new supplementary framework for assessing gender responsive public financial management (GRPFM).

The supplementary framework facilitates the collection of information to assess the extent to which countries' public financial management (PFM) systems respond to differing needs of men and women, and subgroups within these categories.

Budget cycle and gendering

Use fiscal policy and administration to promote gender equality takes place at each step of the process. Namely in:

- Preparation and formulation;
- Approval;
- Execution;
- Evaluation and reporting.

Gendering for a State agent

A State agent can directly intervene in three of the four steps:

- Preparation and formulation;
- Execution;
- Evaluation.

In each step, it's possible to do a sex-specific analysis to improve the equity of the public services.

Gendering in Mongolia

Mongolian Law on Promotion of Gender Equality (LPGE), legislated in 2011, and the accompanying National Program on Gender Equality (NPGE) (2017-2021) and its action plan are the main drivers for gendering public action in the country.

The LPGE (2011) guarantees equal rights for women and men, as is stated in the constitution, and defines the roles, responsibilities and accountability of agencies to upholding these equal rights.

Gendering Public Finances

In 2015, the Gender Strategy for Organizations and Agencies under the Authority of the Minister of Finance of Mongolia sets its third priority objective as follows:

Introduce gender-responsive budgeting methodology in the budgetary processes under the authority of the Minister of Finance and some budget administrator.



Thank You.

