United Nations We Nations Unies Commission on the Status of Women Fifty-first session New York, 26 February - 9 March 2007 Panel Financing for gender equality and the empowerment of women Written statement* Submitted by Rhonda Sharp Professor of Economics University of Sj1 243.06 242.4001 Tm0.00h AusSs Professor of E)5.7(c)

United Nations.

the impact of expenditures and taxation on poor women and their dependants.

5. In collaboration, Diane Elson and I have begun the process of identifying broad ways in which budgets have been improved¹. They include:

Improved statistics and indicators Improvements on the expenditure side of the budget Improvements on the revenue side of the budget Improvements in the budget decision-making process Improvements in aid related policy processes

a. Improved statistics and indicators

Improvements in the availability of sex disaggregated data (essential for assessing budgetary impacts) through better utilisation of existing data (including census and agency collected data) and the collection of new data

6. Australian national, state and territory government 'women's budget' published budget documents utilised a range of published and agency sex disaggregated data. At the national level, 14 Gender Equality Indicators (GEIs) were developed in the 1990-91 and 1991-92 Women's Budget Statement which linked the

b. Improvements on the expenditure side of the budget

Improved reporting on specifically targeted allocations to women:

11. India has women-targeted programs and pro-women components (set at 30% of beneficiaries) of mainstream poverty alleviation programs. The budget documents now monitor trends in the allocations and actual expenditure for these two types of expenditures).

12. South Korea's Ministry of Gender Equality produced a white paper on women related issues which introduced the concept of gender budgeting and the budget amount for women-related policy was reported. (Jung Sook 2002).

13. France produces a yellow budget paper which reports programs specifically targeted to women and measures to improve gender equality in public sector employment (UNIFEM 2002).

Improved reporting on the gender dimensions of mainstream programs:

14. Sweden's 2005 Budget Bill showed how parental leave and part-time work associated with small children affected the income and pension base of a woman and man in an example household. It demonstrated that the loss of income over ten years was SEK 304,000 for the mother compared to SEK 10,000 for the father, which it noted would also be reflected in their future pensions (Sweden 2006).

15. South Africa, in the 1998 national budget in particular, reported on the gender dimensions of selected programs. For example, it assessed the roles of women in the basic water supply programme as employees (14%), trainees (16%), contractors (0), consultants (25%) and steering committee members (20%). It also assessed the average time spent by rural women in collecting water (74 minutes) because of the lack of tapped water (South African Department of Finance 1998).

Assessments of funding adequacy for achieving agreed objectives:

16. A costing of the implementation of the South African Domestic Violence Act was undertaken by the civil society Women's Budget initiative (Budlender et al 2002).

Tracking of the disbursement of funds from the budget to their planned or expected use:

17. A UNIFEM sponsored gender budget initiative in India included tracking a major poverty alleviation program in West Bengal (Banerjee 2004).

18. A gender audit of the budgl 8's Budget in-2.2(sdw[logram)suhzc9k)-3.Ar in

implementation and disbursement rates and the limited social impacts. Armed with this information, the women's organisations advocated for improvements in budget allocations and disbursement and were met with a positive response from the Government (Raes 2006).

Promotion of the importance of cross agency collaboration and program

d. Improvements in the budget decision-making process

31. *Firstly*, the emerging results of gender responsive budget initiatives support

37. Central elements to the future research should include further exploring the following broad questions:

How can the results-based approach of gender responsive budget initiatives be further developed, what results can be expected and how

Govender, Preggs 2002, 'Lessons from Practice: The Role of Parliament in South Africa's Women's Budget', in *Gender Budget Initiatives: Strategies, Concepts and Experiences*, ed. K